

**Global Recordings Network UK**  
**266476 (England & Wales) & SC050331 (Scotland)**

**ANNUAL REPORT AND STATEMENT OF ACCOUNTS**

**YEAR ENDING 30 JUNE 2024**

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**Global Recordings Network UK  
266476 (England & Wales) & SC050331 (Scotland)**

**TRUSTEES ANNUAL REPORT  
FOR THE PERIOD ENDED 30 JUNE 2024**

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 30 June 2024

Reference and administrative information

Charity name: Global Recordings Network UK

Scottish Charity Number: SC050331

England & Wales Charity Number: 266476

Principal & Registered office: India of Inchinnan, Greenock Road, Inchinnan, PA4 9LH

Website: [www.globalrecordings.net/en/uk](http://www.globalrecordings.net/en/uk)

Bankers: NatWest, 33 High Street, High Wycombe, HP11 2AG

Solicitors: Brodies LLP, 15 Atholl Crescent, Edinburgh, EH3 8HA

Independent Examiner: JPS Bookkeeping, 1 MacDowall Street, Paisley PA3 2NB

**Trustees**

The following served as charity trustees during the year and up to the date of this report:

Barry P Smith  
John W Billett  
Sarah J L Hogg  
Douglas J Craig  
Allyson McL Tyrrell

## **STRUCTURE, GOVERNANCE & MANAGEMENT**

Governing document Global Recordings Network UK was previously known as Gospel Recordings Fellowship, Language Recordings (UK) and Language Recordings International, and is established by its Trust Deed dated 15 October 1973, as amended on 28 September 1993, 21 May 1996, 15 July 2013 and 13 July 2020. The charity was registered on 6 December 1973 and is registered with the Charity Commission for England & Wales under Charity number 266476. The charity is also a Scottish Charity, number SC050331, having been registered in Scotland on 28 July 2020 and is therefore a cross-border charity.

### **Appointment of trustees**

The charity's trustees are appointed or re-appointed by the existing trustees in accordance with the terms contained in the charity's Trust Deed. There is no fixed term for trusteeship.

### **Administrative Structure**

The trustees are responsible for the overall direction of the charity and serve as trustees on a voluntary basis.

### **Objectives & Activities**

The organisation is established for charitable purposes only and the charitable purposes are:

- The advancement of religion

The objects for which Global Recordings Network has been constituted are as follows:

The propagation and dissemination in all parts of the world the truths and doctrines of the Christian Faith, including the furtherance and encouragement in the United Kingdom and overseas of Christian teaching and education, the advancement of the protestant and evangelical tenets of the Christian faith and the encouragement of missionary enterprise and activity to that end.

### **Achievements & Performance**

Global Recordings Network UK (GRNUK), previously known as Language Recordings UK, is an autonomous charity working with organisations with similar objectives based in over twenty countries worldwide, linked together by membership of the Global Recordings Network (GRN). The common objective is to provide the means by which oral learners can receive the teaching of the Christian Gospel through recordings in their own language and associated visual aids. GRN now has recorded over 6,700 languages and dialects, over 6,500 are available free of charge on the internet and a mobile phone app.

GRNUK is involved in:

- Making recordings in minority languages, giving priority to those spoken by small people groups.
- Raising the awareness of the Christian public to the needs of oral learners.
- Informing other mission agencies and those in training for Christian work of the availability of our materials.
- Distributing the materials we produce and those which are produced by associated organisations.
- Making our materials available free, in the UK and overseas, through the internet and mobile phones.
- Providing support, through materials, financial assistance and recordist training to associated GRN organisations in the developing world.

**Global Recordings Network UK  
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In the past GRN made it a policy not to make direct appeals for money; although our prayer materials have always included information for those who wished to donate. We still prefer not to make routine or frequent appeals for funds in the materials we send out to encourage our supporters to pray for the work. However, in recent years we have been informing our supporters and Charitable Trusts of some of our needs, especially for special projects. It is gifts from individuals and Trusts that enable us to give rather than sell most of the materials we distribute. (We encourage larger missions and organisations to pay for our materials, or download them for free through the internet, but, if we can, we give materials to individuals and organisations with fewer resources.)

The Trustees and the Board of management give thanks to God for the provision of needs through individuals and Trusts during the year. We also thank Him for the Staff and Volunteers, who have continued to work with dedication and enthusiasm.

The GRN office is currently based in Scotland and is registered with OSCR as well as the Charity Commission in England. The current Board and Trustees consist of three who are local to the office and three who remain in England. This is not a problem as currently the Board and Trustees both meet online except for one meeting a year. We have recruited some younger people to the board and hope to continue this as some long-standing members approach retirement.

The Centre Leader, Mr Kenneth McKee, and his wife Joan continue to run the office and send our materials out to contacts in Africa, Asia and the UK. Mr Sanjay Sunil has continued to actively promote the work in the south of England, while also working as a pastor. Some Board members continue to work as volunteers. Mr Sam Bouix, who is the European Region Director for GRN, is affiliated with GRN UK but accountable to the European centre leaders as a group and works closely with the International Director. He is responsible for promoting the work across Europe, and for supporting the four Centres (including the UK) and two bases. He is also now a member of the International Leadership Team who, with the International Director, make decisions for the Network as a whole; they are based in five different continents but try to meet in person bi-annually.

Donations to the general fund and gifts from charitable trusts have continued to provide for the needs of the work. We still have reserves from legacies received but are conscious that they are shrinking so we are considering ways of reducing our overheads. We have continued to support other GRN Centres in the developing world during the year by tithing our income to aid the work in the developing world.

We continue to supply MP3 players, to other Missions, to Churches and to individuals, some at cost price but many provided free. However, direct downloading from the internet is now the way most users access our materials, free of charge. The GRN website attracts large numbers of visitors who download materials directly. With over seven billion mobile phones currently being used across the world our mobile phone app, 5Fish, is becoming the way the majority of our recordings are distributed. It is also a method by which the Gospel message can reach those who are interested in learning about Jesus, or who want to strengthen their faith through simple Bible teaching, in sensitive countries where access to Christian materials is not encouraged. The number of hours of material downloaded continues to increase. Some materials produced by Ministry Partners are also available on 5Fish, including Bible or part Bible translations.

The need to raise the profile of the Mission with the Christian public and increase our support base continues to be important. Like most missions we find many of our individual supporters are ageing and we need to capture the interest of younger Christians. As life has returned to normal Mr McKee, Mr Sunil and Mr Bouix are taking any opportunities that they can find to promote the work. God has continued to provide for the needs of the Mission and we believe this will continue as long as we focus on the task he has entrusted to us.

**Global Recordings Network UK**  
**266476 (England & Wales) & SC050331 (Scotland)**

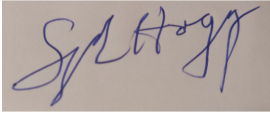
**Financial Review**

The financial statements for the year are attached, showing an overall loss for the year £5,434 with previous surplus/(loss) (2023: (£11,402)). The total funds of the charity as at the year-end are £86,178 (2023: £88,442).

**Reserves policy**

The trustees' policy is to maintain unrestricted funds (i.e. funds not committed or invested in fixed assets) at a level that equates to a minimum of £7,000. The charity's unrestricted reserves as at the year-end amounted to £86,003 which was above the required level and was acceptable to the trustees.

This report was approved by the trustees on 2024... and signed on their behalf by:

A handwritten signature in blue ink, appearing to read 'S J L Hogg', is written over a light brown rectangular background.

Sarah J L Hogg

Trustee

**INDEPENDENT EXAMINER'S REPORT**

**YEAR ENDED 30 JUNE 2024**

I report to the charity trustees on my examination of the accounts of Global Recordings Network UK (266476 / SC050331) for the year ending 30 June 2024.

**Responsibilities and basis of report**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act"), the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations") and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. Accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
2. The accounts do not accord with those records; and
3. The accounts do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Leigh Scott  
Northgate Accounting Services Ltd  
1 MacDowall Street  
Paisley  
PA3 2NB

24th October 2024

**Global Recordings Network UK**  
**266476 (England & Wales) & SC050331 (Scotland)**

**RECEIPTS & PAYMENTS ACCOUNT**  
**YEAR ENDED 30 JUNE 2024**

		Unrestricted	Restricted	2024 Total	2023 Total
		£	£	£	£
<b>RECEIPTS</b>	<b>Note</b>				
Donations	5	44,211	6,415	50,626	44,216
Grants	6	0		0	0
Legacies				0	0
Fundraising				0	0
Charitable activities				0	0
Investment income	7	1,229	0	1,229	627
<b>Total Receipts</b>		<b>45,440</b>	<b>6,415</b>	<b>51,855</b>	<b>44,843</b>
<b>PAYMENTS</b>					
Charitable Activities	8	42,626	6,740	49,366	45,304
Grants & Donations	9	4,753	0	4,753	10,941
Governance Costs				0	0
Fundraising Activities					
Purchase of Fixed Assets				0	0
<b>Total Payments</b>		<b>47,379</b>	<b>6,740</b>	<b>54,119</b>	<b>56,245</b>
<b>Surplus / (deficit)</b>		<b>(1,939)</b>	<b>(325)</b>	<b>(2,264)</b>	<b>(11,402)</b>
<b>Surplus / (deficit)</b>		<b>(1,939)</b>	<b>(325)</b>	<b>(2,264)</b>	<b>(11,402)</b>
<b>Charitable Activities Account Expenses</b>					
Employee salaries - accrual		1,570		1,570	0
Depreciation		1,150		1,150	0
Independent Examiner's Fee		450		450	0
<b>Total Charitable Activities Account Expenses</b>		<b>3,170</b>	<b>0</b>	<b>3,170</b>	<b>0</b>
<b>Total Surplus/ (deficit) for the year</b>		<b>(5,109)</b>	<b>(325)</b>	<b>(5,434)</b>	<b>(11,402)</b>

**Global Recordings Network UK**  
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**STATEMENT OF BALANCES**  
**AS AT 30 JUNE 2024**

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
<b>Bank and Cash in Hand</b>				
Opening balances	88,442	0	88,442	99,844
Surplus/(deficit) after transfers	(1,939)	(325)	(2,264)	(11,402)
Closing balances	86,503	(325)	86,178	88,442

**Other Assets**

Office Equipment	1,100		1,100	1,100
Office Equip – Accum. Dep’n	(275)		(275)	0
Recording & editing equipment	3,500		3,500	3,500
R&E equipment – Accum. Dep’n	(875)		(875)	0
Stock of Resources	500		500	500
Total other Assets	3,950	0	3,950	5,100

**Liabilities**

Independent Examiner's Fee	450		450	450
Accruals	1,570		1,570	0
Total Liabilities	2,020	0	2,020	450

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 JUNE 2024**

**1. Basis of accounting**

These accounts have been prepared on a Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 and comply with the charity's governing document.

**2. Transactions with trustees or connected persons**

No charity trustee or person connected with a charity trustee received remuneration during the year. Trustees were paid for expenses incurred regarding Board Meeting (Douglas Craig £67, Allyson Tyrrell £126). No material transaction took place between the charity and a trustee, or any person connected with them.

**3. Taxation**

The charity is not liable to income tax or capital gains tax on its charitable activities. The charity is also not registered for VAT, and all expenditure includes any VAT charged.

**4. Public benefit**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees Annual Report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

**5. Donations received**

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Gift Aid Tax Rebate	3,743	0	3,743	2,056
GRN UK Staff		0	0	1,587
Kosovo Victory Church	0	2,438	2,438	2,510
Kosovo Ladies Holiday 2018/2019			0	30
King USA	0	650	650	600
Projects	0	3,328	3,328	1,500
Other general donations	40,469		40,469	35,933
<b>Total Donations received</b>	<b>44,212</b>	<b>6,415</b>	<b>50,627</b>	<b>44,216</b>

**Grants received**

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
<b>Total Grant Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Investment income**

Unrestricted	Restricted	2024 Total	2023 Total
£	£	£	£

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Bank interest	1,229	0	1,229	627
Total investment income	1,229	0	1,229	627

**6. Charitable Activities Payments**

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Office - Rent	5,768		5,768	4,522
Office - Telephone	207		207	264
Office - Computer / Internet	499		499	361
Office - Stationery / Postage	1,371		1,371	(256)
Office - Printing	26		26	0
Office - General	1,451		1,451	2,873
Total Office Costs	9,323	0	9,323	7,765
Staff Costs - Home Rent		0	0	0
Staff Costs - Council Tax			0	0
Staff Costs - Utilities			0	0
Staff Costs - Car / Mileage			0	0
Staff Costs – Conferences / Trips	6,977		6,977	0
Staff Costs - General	0	0	0	540
Staff Costs - Salary	24,887		24,887	24,836
Staff Costs - Director's Pension			0	0
Total Staff Costs	31,864	0	31,864	25,376
Mission Trips - Recording trips	0		0	554
Mission Trips - Conferences	0		0	306
Mission Trips - Travel	0		0	400
Total Mission Trips	0	0	0	1,260
Relocation Costs			0	0
Education - Fees			0	0
Kosovo Victory Church		2,878	2,878	7,484
King USA		1,365	1,365	497
Other charitable activities	1,439	2,497	3,936	2,921
Total Other charitable activities	1,439	6,740	8,179	10,902
<b>Total charitable activities</b>	<b>42,626</b>	<b>6,740</b>	<b>49,366</b>	<b>45,304</b>

**7. Grants & Donations made**

Gifts to external organisations and individuals are considered by the trustees on the basis of need and are only made to those organisations and activities which are compatible with the charitable objectives of the charity. No gifts were made to political parties. The undernoted gifts were made to organisations and individuals throughout the year:

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Tithe Spending - GRN	1,685		1,685	3,810
Tithe Spending - Others			0	0
Other grants & donations	3,068		3,068	7,131

**Global Recordings Network UK**  
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Total Grants & Donations	4,753	0	4,753	10,941
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## 8. Charitable Activities Account Expense

Charitable activities account expenses are costs to allow for expenses incurred in an accounting period but not yet paid ensuring a true and accurate surplus /or deficit in that period. It is prudent to allow for depreciation to spread the tangible cost of equipment over it's useful life.

	Unrestricted	Restricted	2024 Total	2023 Total
<b>Charitable Activities Account Expenses</b>				
Employee salaries - accrual	1,570		1,570	0
Depreciation	1,150		1,150	0
Independent Examiner's Fee	450		450	0
<b>Total Charitable Activities Account Expenses</b>	<b>3,170</b>	<b>0</b>	<b>3,170</b>	<b>0</b>

## 9. Restricted funds

Restricted funds may only be used for specific purposes. The charity holds restricted funds for the purposes of specific projects and locations.

The Restricted Fund contains income and expenditure related to specific projects, including the Kosova Victory Church, Kosova Ladies Holiday, Kosova Youth Camp and other specific projects.

Previously restricted funds were deemed to be the funds in the Reserve Bank Account. However the restricted funds balance should represent funds for the purposes of specific projects and locations, and the restricted funds may only be used for these specific purposes.

Therefore the balance as at 30 June 2023 has been restated to zero in this year's accounts in order to create a correct reflection of the funds held going forwards.

	30 Jun 23	Incoming	Outgoing	Transfers	30 Jun 24
	£	£	£	£	£
Restricted Funds	0	6,415	6,740		(325)
<b>Total Restricted Funds</b>	<b>0</b>	<b>6,415</b>	<b>6,740</b>		<b>(325)</b>

#### **10. Unrestricted funds**

As per Note 9 the unrestricted funds balance as at 30 June 2023 has been restated in this year's accounts.

Unrestricted funds comprise income received for the objects of the charity without further specified purpose and are available as general funds. The charity operates two unrestricted funds: The Tithe Fund has been designated by the trustees for gifts to other organisations / ministries whose charitable objectives are consistent with those of Global Recordings Network UK. Typically, 10% of all income is transferred annually to the Tithe fund. The General Fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted or designated.

	<b>30 Jun 23</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>30 Jun 24</b>
	£	£	£	£	£
Tithe Fund (Designated)					
General Funds	88,442	45,440	47,379	0	86,503
<b>Total Unrestricted Funds</b>	<b>88,442</b>	<b>45,440</b>	<b>47,379</b>	<b>0</b>	<b>86,503</b>

# Signature Certificate

Reference number: GTNRY-6CZ7M-QUNRX-KQMOV

## Signer

**Sally Hogg**

Email: [sally.hogg@blueyonder.co.uk](mailto:sally.hogg@blueyonder.co.uk)

Shared via link

Sent:

24 Oct 2024 13:34:19 UTC

Viewed:

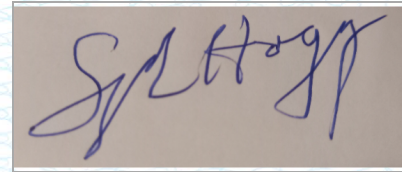
24 Oct 2024 16:54:36 UTC

Signed:

24 Oct 2024 17:27:49 UTC

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## Signature



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