Registered number: CE034899
Charity registered number: 1206547

GLOW UK
TRUSTEES REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

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GLOW UK
Charity Information
For The Year Ended 31 December 2025

Trustees	Jonathan Air Harriet Wilkins Patricia Hannah Naomi Aves
Registered Number	CE034899
Charity Number	1206547
Principal Office	Coombe Cottage Coombe Road Weston-Super-Mare BS23 2QP
Independent Examiner	Gavin Brown Brunel Accountants 3 Marco Polo House Cook Way Taunton Somerset TA2 6BJ

The trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

CHARITABLE OBJECTS

The objects of the CIO are to advance education for the public benefit by supporting the education, training and development of the pupils at Glow School Kenya. Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable in accordance with section 7 of the charities and trustee investment (Scotland) act 2005 and section 2 of the charities act (Northern Ireland) 2008.

ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

The GLOW charity undertook a range of activities to support and grow GLOW School in Kenya during the year to 31 December 2025, its first full year of operation.

The school was founded from private donations from the UK before the charity was formed, and once up and running a formal charity was required to ensure security and sustainability for the sake of young lives. Many of the children at GLOW School would not get an education or nutrition without GLOW.

Our mission is to deliver the best education to the poorest by creating a private school that is available to all. Many of the children at the school are orphans and come from very poor families. Many would not get basic nutrition without GLOW.

During our monthly meetings we plan how to best support the ongoing running and growth of the school, ensure that the school is meeting high standards, working closely with the GLOW board in Kenya.

We continue to provide a high quality, holistic approach to education at the GLOW school in Kenya, based in a very remote region overlooking Lake Victoria.

A large part of our role in the UK is to provide financial sustainability. We do this by continuing to grow our supporter base, continually understanding better the needs of the school and making grant applications for the school.

During the year the charity sent £17,737 to GLOW School in Kenya to cover the running costs of the school and to fund building and other capital projects.

As a board, we have identified the core responsibilities we need to work on with GLOW Kenya to deliver for the future of this project.

Education, Nutrition, Health care, Quality teaching, Resources including books, paper, desks and so on, Safeguarding of the children, Travel needs or boarding requirements, Projects such as playground equipment or food security, Compliance, Parents & home life, the wider community, Security of the school and children, The kitchen, food provision and nutrition generally and a clean and positive environment.

With our currently limited resources, we prioritise the children and aim to address every one of these areas as we continue to build an incredible school.

FINANCIAL REVIEW

The charity raised funds during the year totalling £11,264 (2024: £7,589). Total expenditure for the year was £18,109 (2024: £960), of which £17,737 was sent to GLOW School in Kenya to support its running costs and capital projects. This resulted in net expenditure for the year of £6,845 (2024: net income £6,629), which was funded from the reserves brought forward from the prior period.

At 31 December 2025 the charity had a deficit on unrestricted funds of £216 (2024: reserves of £6,629).

Reserves policy

The trustees aim to remit funds to GLOW School in Kenya as they are received and therefore do not hold significant reserves. The trustees aim to hold sufficient unrestricted reserves to meet the charity's UK liabilities as they fall due.

Going concern

At the year end the charity had net liabilities of £216, arising from the accrual for the independent examination fee. Since the year end the charity has continued to receive donations and the trustees have confirmed that they will support the charity as necessary so that it can meet its liabilities as they fall due. The trustees therefore consider it appropriate to prepare the financial statements on a going concern basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission for England and Wales on 15 January 2024 and is governed by its constitution.

Recruitment and appointment of trustees

The GLOW charity formed a board of four people on formation, all are based in the South West of England and had a passion for seeing the poorest get a quality education, nutrition and supporting the surrounding community.

The members of the board were all interviewed by the chair, Jon Air, with a focus on:

- Understanding the need of those we are supporting
- A variety of skillsets that enable us to support a school and the wider community
- Empathy to those in need
- Ability to assist in UK activities, fundraising and come up with ideas to forward the mission.
- Give balances and checks to ensure resources are most effectively used in furthering the GLOW vision.

Our current board has an experienced senior teacher, an experienced project manager, a successful business leader and advocate for the children.

Trustees holding office

The trustees who held office during the year and up to the date of this report were as follows:

Jonathan Air
Harriet Wilkins
Patricia Hannah
Naomi Aves

Statement on public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

The benefit of GLOW is that children who would otherwise not have an education, get a high quality of education, nutrition and have other key needs met, including health support.

We have already seen many stories of confidence and belief in a future where there was none, along with educational advancement.

The entire community around GLOW school has seen a benefit and have been massively supportive of the work being done.

Within the UK, we truly believe that giving to this part of the world is a benefit to supporters. This is both by connecting them with children in Kenya, and the honour it is to give direct to a project where money makes such a difference.

There are a lot of other charities fundraising for poor communities around the world, with well established projects. We are aware that reaching a wider supporter base is difficult.

However, GLOW has a unique relationship with this area, with Jon Air, the Chair of trustees in the UK having a close personal connection with the GLOW Kenya chair, Bishop Dixon OJ'wang spanning nearly 20 years. This trusted relationship is now expanding from all the trustees in the UK and all the trustees in Kenya.

We also are able to show a direct impact of funds on the lives of the children and are able to operate without taking administration or other costs, as these are covered by UK Trustees.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:



.....
Jonathan Air
Chair of Trustees
29/10/26
.....
Date

Independent Examiner's Report to the Trustees of GLOW UK
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of GLOW UK (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

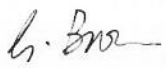
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.



Gavin Brown
Brunel Accountants
3 Marco Polo House
Cook Way
Taunton
Somerset
TA2 6BJ

30 October 2026

GLOW UK
Statement of Financial Activities
For The Year Ended 31 December 2025

All income and expenditure relates to unrestricted funds.

	Notes	2025	2024
		£	£
INCOME			
Donations		11,264	6,609
Subscription income		-	980
TOTAL INCOME		**11,264**	**7,589**
EXPENDITURE			
Charitable activities			
Grants to GLOW School, Kenya	2	17,737	-
Support costs			
Premises hire		-	336
Printing, postage and stationery		69	215
Accountancy and independent examination fees		300	300
Bank charges		3	109
TOTAL EXPENDITURE		**18,109**	**960**
NET (EXPENDITURE)/INCOME AND NET MOVEMENT IN FUNDS		**(6,845)**	**6,629**
RECONCILIATION OF FUNDS			
Total funds brought forward		6,629	-
TOTAL FUNDS CARRIED FORWARD		**(216)**	**6,629**

The comparative figures are for the period from 15 January 2024 to 31 December 2024.

GLOW UK
Balance Sheet
As at 31 December 2025

	Notes	2025	2024
		£	£
CURRENT ASSETS			
Cash at bank and in hand		84	6,929
		84	6,929
Creditors: Amounts Falling Due Within One Year	5	**(300)**	**(300)**
NET CURRENT (LIABILITIES)/ASSETS		**(216)**	**6,629**
NET (LIABILITIES)/ASSETS		**(216)**	**6,629**
FUNDS OF THE CHARITY			
Unrestricted funds		(216)	6,629
TOTAL CHARITY FUNDS		**(216)**	**6,629**

The financial statements were approved by the trustees and signed on their behalf by:

.....
Jonathan Air
Chair of Trustees

29/10/26
.....
Date

1. Accounting Policies

1.1. Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policy note, and have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition, effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and
- the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

GLOW UK meets the definition of a public benefit entity under FRS 102. The financial statements are presented in sterling, rounded to the nearest pound. The comparative figures are for the period from 15 January 2024 to 31 December 2024 and are therefore not entirely comparable.

1.2. Going concern

At 31 December 2025 the charity had net liabilities of £216. The trustees have confirmed their continued support and are satisfied that the charity has adequate resources to meet its liabilities as they fall due for at least twelve months from the date of approval of these financial statements. The financial statements have therefore been prepared on a going concern basis.

1.3. Income

Income is recognised in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the SoFA when the general income recognition criteria are met. In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

1.4. Expenditure

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. Grants payable are recognised as expenditure when the charity has made a commitment to the recipient which it cannot realistically withdraw from, which is normally when the funds are remitted.

1.5. Taxation

The charity is exempt from tax on income and gains falling within Part 11 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable purposes.

1.6. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

2. Grants Payable

	2025	2024
	£	£
Grants to institutions – GLOW School, Kenya	17,737	-
	17,737	**-**

Grants were made to GLOW School in Kenya to fund the day to day running costs of the school and building and other capital projects. No grants were made to individuals.

3. Trustees Remuneration, Expenses and Related Party Transactions

No remuneration or other benefits from the charity were received by the trustees during the current or preceding period. No expenses were reimbursed to trustees during the current or preceding period.

Jonathan Air donated funds to the charity of £2,546 personally and £1,500 through company connected party, Redcards Ltd. Naomi Aves donated funds to the charity of £99 personally.

4. Employee Numbers and Remuneration

The charity had no employees during the year (2024: nil). No employee received emoluments in excess of £60,000.

5. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals and deferred income	300	300
	300	**300**