

**GLOW UK
TRUSTEES REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2024**

GLOW UK
Trustees Report and Unaudited Financial Statements
For The Period Ended 31 December 2024

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GLOW UK
Charity Information
For The Period Ended 31 December 2024

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

GLOW UK
Company No. CE034899
Trustees' Report For The Period Ended 31 December 2024

The trustees, who are also directors for the purposes of the Companies Act 2006, present their annual report with the financial statements of the charity for the period ended 31 December 2024. 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 in the period to 31 December 2024.

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.

As a new charity, we formed a board, opened a bank account and set-up the charity with a website and social media presence. We have put in place GDPR, Safeguarding and other policies to ensure the charity is run to a very high standard.

Our official launch event for the charity was held in Weston-Super-Mare on 18th September 2024, attended by a wide range of individuals many of whom form our current supporter base.

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 are already providing a high quality, holistic approach to education at the GLOW school in Kenya, based in a very a 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 understand better the needs of the school and make grant applications for the school.

As of the end of December we have 130 children attending the school, aged from 3 up to 8 years old.

We have successfully run fundraising campaigns, sold goods at Christmas markets, undertaken individual fundraising, started to form partnerships with local businesses and made two grant applications for essential building projects.

Every month we send money from the UK to cover the running costs of the school and also send additional money for 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 period totalling £7,589. There were minimal expenses incurred during this period, resulting in a net surplus of £6,629.

The charity held unrestricted reserves carried forward of £6,629 as at 31 December 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is constituted as a company limited by guarantee without share capital and is governed by memorandum and articles of association incorporated 15 January 2024.

Recruitment and appointment of trustees

The GLOW charity formed a board of four people on formation, all are based on 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.

Going forward, over the next year, we expect to expand the board from 4 to 6 people with a focus on adding a trustee that has a strong financial background and a fundraising or sales and marketing background.

Trustees holding office

The trustees who held office during the period were as follows:

Jonathan Air
Harriet Wilkins
Patricia Hannah
Naomi Aves

Statement 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 regulations.

Company law requires the trustees to prepare financial statements for each financial period. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- 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 company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GLOW UK
Company No. CE034899
Trustees' Report For The Period Ended 31 December 2024 (continued)

Small company rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

On behalf of the board

Jonathan Air
Chairman

14 July 2025

GLOW UK
Independent Examiner's Report
For The Period Ended 31 December 2024

I report to the charity on my examination of the accounts of Glow UK for the period ended 31 December 2024.

Responsibilities and basis of report:

As the charity's trustees of GLOW UK (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this period under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the 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 material matters have come to my attention which gives me cause to believe that:

- Accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- The accounts do not accord with such records; or
- The accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- The accounts have not been prepared in accordance with the Charities SORP (FRS102).

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 FCCA

Brunel Chartered Certified Accountants

3 Marco Polo House
Cook Way
Taunton
Somerset
TA2 6BJ

14 July 2025

GLOW UK
Statement of Financial Activities
For The Period Ended 31 December 2024

	2024
	£
INCOME	
Donations – note 5	6,609
Subscription Income	980
TOTAL INCOME	7,589
EXPENDITURE	
Premises Hire	336
Printing, postage and stationery	215
Accountancy fees	300
Bank charges	109
	(960)
NET MOVEMENT IN FUNDS	6,629

GLOW UK
Balance Sheet
As at 31 December 2024

		2024	
	Notes	£	£
CURRENT ASSETS			
Cash at bank and in hand		<u>6,929</u>	
		6,929	
Creditors: Amounts Falling Due Within One Year	4	<u>(300)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>6,629</u>
NET ASSETS			<u>6,629</u>
Unrestricted funds			<u>6,629</u>
TOTAL CHARITY FUNDS			<u>6,629</u>

On behalf of the board

Jonathan Air
Chairman

14 July 2025

GLOW UK
Notes to the Financial Statements
For The Period Ended 31 December 2024

1. Accounting Policies

1.1. Basis of preparation of financial statements

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value 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) published March 2018.
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

1.2. 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

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.

1.3. 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.

1.4. Taxation

The charity is exempt from Corporation Tax on its charitable activities.

1.5. 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. Trustees Remuneration and Expenses

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

3. Employee Numbers and Remuneration

The average number of employees, including directors, during the period was as follows: nil

No employee received emoluments in excess of £60,000.

4. Creditors: Amounts Falling Due Within One Year

	2024
	£
Accruals and deferred income	300
	300

5. Donations received

The donations received total £6,609 in the year. This is made up of the following donations:

School general - £1,152 - general running costs including Teachers, insurance, food, landscaping, and all costs associated with day to day running of the school

Playground - £49 - play equipment, gardening, and outside environment for the children's wellbeing

Building project - £165 - building new classrooms and extending the school

The donations listed above are separated are only used exclusively for activities relating to the project.

The remaining donations have been funded by trustees donations to the amount of £5,243.