

George Fentham Birmingham Charity

Annual Report and Financial Statements

Period ended 31 December 2024

Charity number: 1204784

Feltons

Chartered Accountants

Birmingham

B1 3JR

GEORGE FENTHAM BIRMINGHAM CHARITY

Report and financial statements Period ended 31 December 2024

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GEORGE FENTHAM BIRMINGHAM CHARITY

Reference and Administrative Details

Chair	Mr M. Holcombe
Trustees	Dr C. Hon Li Mrs J. Scarratt Mr P. Tunnadine Mrs S. Watts
Secretary	Mrs J. Hobday
Principal office and Solicitors	Veale Wasbrough Vizards LLP PO Box 3501 Bristol BS2 2FL
Charity number	1204784
Independent examiner	Feltons 8 Sovereign Court 8 Graham Street Birmingham B1 3JR
Bankers	Lloyds Bank Plc. 114/116 Colmore Row Birmingham B3 3BD
Investment Manager	Evelyn Partners Third Floor 9 Colmore Row Birmingham B3 2BJ
Website	www.georgefenthامcharity.org.uk

GEORGE FENTHAM BIRMINGHAM CHARITY

The Trustees present their annual report together with the financial statements of the charity for the period ended 31 December 2024 noting that as the charity was registered on 19 September 2023, these financial statements cover the period 19 September 2023 to 31 December 2024.

Objectives and Activities

POLICIES AND OBJECTIVES

Under its constitution dated 19 September 2023, the objects of the charity are:

- 1) the relief of those living in the City of Birmingham in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage, and
- 2) the relief of those living in the City of Birmingham in need in relation to education

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in establishing its grant making policy and planning future activities.

In particular, the Trustees have considered how planned activities will contribute to the aims and objectives set.

GRANT MAKING POLICIES

Applications should be made to the secretary by email to GeorgeFentham@vwv.co.uk using the forms that are available to download on the Charity's website.

Details of the Trustees' grant making policies can also be found on the Charity's website together with FAQs about the process and conditions of grants.

Achievements and performance

REVIEW OF ACTIVITIES

The Charity's financial statements are set out on pages 7 to 15. A representative year on year comparison of performance is not possible as this is the first accounting period following incorporation.

Incoming resources in the period amounted to £8,194,135, of which £569,620 was unrestricted and £7,624,515 was endowed. Included in this was £7,943,315 representing the net assets transferred in on conversion. During the period, £194,882 was expended on support costs, governance and raising funds.

The Trustees have utilised the services of Birmingham Settlement to act as agents of the Charity and make distributions by way of small charitable grants on the Trustees' behalf. General grants and donations made during the period, including those paid by the Charity's agents, amounted to £101,665 and a further £10,250 was expended on grants for higher education.

Realised gains of £196,497 have been made on the sale of investments during the period and the market value of the Charity's investments increased by £431,124.

Net movement in funds in the period amounted to £8,415,675, of which £398,206 was unrestricted and £8,017,469 was endowed.

INVESTMENT POLICY AND PERFORMANCE

There are no restrictions on the Charity's power to invest. The Trustees have appointed Investment Managers on a discretionary basis who report to the Trustees at their quarterly meetings.

GEORGE FENTHAM BIRMINGHAM CHARITY

The Trustees' objectives are:

1) the creation of a sufficient financial return to enable the Charity to carry out its purposes effectively and without interruption. To achieve this the Trustees set annual targets for net income. The target for the year ended 31 December 2024 was £200,000 (2023: £200,000).

2) the maintenance and enhancement of the investment funds in real terms whilst they are invested.

3) to obtain a reasonable balance between capital growth and income so that the Charity can meet future as well as current needs.

4) to avoid investments that are unduly risky.

The funds may be invested in any type of investment. The Trustees' policy is to invest in an appropriate mix of assets e.g., property, equities, fixed interest and monetary assets. The Trustees recognise that the returns on equities, while expected to be greater over the longer-term than those of fixed interest and monetary assets, are likely to be more volatile. Investment in a mix of asset classes should nevertheless provide the levels of return required and mitigate volatility for the charity to achieve its objectives.

The Trustees have considered and after consideration have decided not to pursue a policy of ethical investments.

Financial review

RESERVES POLICY

It is the policy of the Trustees to distribute the majority of the unrestricted income each year and to hold very little in the way of reserves.

The Trustees are of the opinion that the balance sheet discloses funds adequate for the purpose of fulfilling the obligations of the Charity.

Structure, governance and management

CONSTITUTION

The Charity is a charitable incorporated organisation with a constitution registered with the Charity Commission on 19 September 2023.

During 2023, the trustees of the unincorporated charity of the same name took the decision to incorporate the by means of establishing a new charitable incorporated organisation and a transfer of assets by the trustees to the CIO. On 1 February 2024, the transfer of assets was completed and from that date the CIO took over the operation of the unincorporated charity.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the Charity is the responsibility of the Trustees who are nominated or co-opted under the terms of the constitution.

The Trustees who served during the period are set out on page 1.

Under the constitution, the Charity may have a maximum of six appointed Trustees and four nominated Trustees. The appointed Trustees shall be persons who through residence, or occupation or employment, or otherwise have special knowledge of the City of Birmingham. The nominated Trustees shall be appointed as follows: two by Birmingham Settlement and two by the Council of the University of Birmingham. Future co-opted Trustees shall be appointed by a resolution of the existing Trustees. Future nominated Trustees shall be appointed according to the ordinary practice of the relevant appointing body.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

The Trustees take such action as they consider necessary to keep themselves informed of changes in charity law and governance.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

All matters of policy and management are determined at the regular meetings of the Trustees usually held four times a year.

The Trustees have appointed a sub-committee to deal with educational grant applications. The Trustees who served during the period are: Mrs J. Scarratt, Mrs S. Watts and Dr C. Hon Li.

The Charity does not employ any staff and hence has no paid key management personnel.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

The Trustees keep under review the major strategic and operational risks which the Charity faces and are satisfied that systems have been established in order to minimise the possible effects of such risks on the Charity.

The principal risks faced by the Charity lie in the performance of investments and the capacity of the Charity to make effective grants.

The main risk to the Charity from financial instruments lies in the combination of uncertain investment markets and volatility in yield. The Charity is reliant on dividend yield to finance its work. Liquidity risk is anticipated to be low as all assets are traded. The Charity's investments are mainly traded in markets with good liquidity and high trading volumes. The Charity has no material investment holdings in markets subject to exchange controls or trading restrictions.

The Charity manages these investment risks by retaining expert advisors and operating an investment policy that provides for a high degree of diversification of holdings within investment classes that are quoted on recognised stock exchanges. The Charity does not make use of derivatives and similar complex financial instruments as it takes the view that investments are held for their longer term yield total return and historic studies of quoted financial instruments have shown that volatility in any particular 5-year period will normally be corrected.

The risk of lack of capacity to make effective grants is mitigated in part by the establishment of a sub-committee to deal with educational grants and by the retention of a professional Secretary to the Trustees who is an expert in the field of charity law.

The Charity continues to be the landlord to a tenant of the Charity's investment property. The Trustees have continued to engage the estate management services of Carter Jonas to manage that relationship (including the collection of rent and maintenance of insurance) in order to mitigate any risk in having to personally manage that relationship. Carter Jonas are experts in this field.

Plans for future periods

FUTURE DEVELOPMENTS

The Trustees plan to continue their policy of maximising the Charity's income with a view to at least maintaining the level of grants awarded but with the aspiration of increasing the level of grants year on year.

GEORGE FENTHAM BIRMINGHAM CHARITY

TRUSTEES' RESPONSIBILITIES STATEMENT

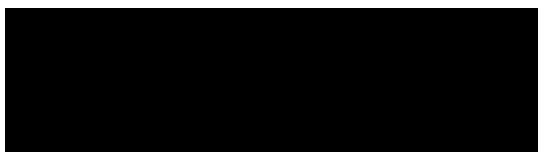
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 2019 (FRS102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 are sufficient to show and explain the charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report was approved by the Trustees, on 30 July 2025 and signed on their behalf by:



Mr M. Holcombe, Chair

Independent Examiner's Report to the Trustees of George Fentham Birmingham Charity

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 December 2024 which are set out on pages 7 to 15.

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').

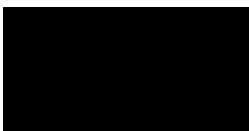
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 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.



David W Farnsworth FCA
For and on behalf of Feltons
Feltons Chartered Accountants
8 Sovereign Court
8 Graham Street
Birmingham B1 3JR

Date 16/10/2025

George Fentham Birmingham Charity

Statement of financial activities for the period ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £
Income					
Dividend and fixed interest receipts		148,792	-	-	148,792
Bank and investment manager account interest		40,519	-	-	40,519
Rental income		60,000	-	-	60,000
Net assets transferred in	12	318,800	-	7,624,515	7,943,315
Other income		1,509	-	-	1,509
Total income		569,620	-	7,624,515	8,194,135
Expenditure					
<i>Costs of raising funds :</i>					
Investment management		7,823	-	23,468	31,291
<i>Charitable activities:</i>					
Grant making	2	111,915	-	-	111,915
Support costs	3	51,676	-	-	51,676
Total expenditure		171,414	-	23,468	194,882
Net income/(expenditure) before investment gains/(losses)		398,206	-	7,601,047	7,999,253
Net gains on investments	10	-	-	416,422	416,422
Net income before transfers		398,206	-	8,017,469	8,415,675
Gross transfers between funds	10	-	-	-	-
Net movement in funds		398,206	-	8,017,469	8,415,675
Reconciliation of funds					
Total funds brought forward	10	-	-	-	-
Total funds carried forward		398,206	-	8,017,469	8,415,675

All of the charity's activities derive from continuing operations during the financial period.

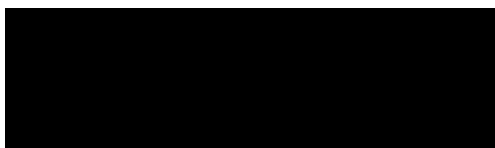
George Fentham Birmingham Charity

Charity number : 1204784

Balance sheet as at 31 December 2024

		31 Dec 2024	
	Notes	£	£
Fixed assets			
Investment property	6		25,000
Investments	7		<u>7,911,231</u>
			7,936,231
Current assets			
Debtors	8	28,940	
Cash at bank and in hand		<u>461,666</u>	
		490,606	
Creditors: amounts falling due within one year	9	<u>11,162</u>	
Net current assets			479,444
Net assets			<u><u>8,415,675</u></u>
Funds of the charity :			
Endowment funds	10		8,017,469
Unrestricted funds	10		398,206
Total funds			<u><u>8,415,675</u></u>

The financial statements were approved by the board of trustees on 30 July 2025 and were signed on its behalf by :



Mr M. Holcombe - Chair

The notes on pages 9 to 15 form part of these accounts.

George Fentham Birmingham Charity

Notes to the financial statements for the period ended 31 December 2024

1. Accounting policies

a) General information

On 19 September 2023, the charity converted from an unincorporated charity to a Charitable Incorporated Organisation (CIO). On 1 February 2024, all operations, assets, and liabilities of the unincorporated entity were transferred to the new CIO, which now carries out the activities of the charity.

The address of the principal office is given in the reference and administrative details of the charity on page 1 of these financial statements. The nature of the charity's operations and principal activities are the making of grants for the relief of hardship.

b) Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared under the historical cost convention unless otherwise stated in the relevant accounting policy note.

c) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for a period of 12 months from the date of authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

d) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Rental income is recognised in the period it is receivable and to the extent the charity has provided the services.

George Fentham Birmingham Charity

Notes to the financial statements for the period ended 31 December 2024 (continued)

1. Accounting policies (continued)

e) Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

f) Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of Financial Activities.

All investments are carried at their fair value. Investments in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Holdings in common investment funds, unit trusts and open-ended investment companies are at the bid price. The basis of fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

g) Investment property

Investment property is carried at fair value determined annually by the Trustees and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided. Changes in fair value are recognised in the Statement of Financial Activities.

h) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the interest paid or payable by the bank.

George Fentham Birmingham Charity

Notes to the financial statements for the period ended 31 December 2024 (continued)

1. Accounting policies (continued)

i) Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation.

l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m) Fund accounting

General funds are unrestricted funds which 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

n) Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical estimates and assumptions : The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement : Valuation of the investments in accordance with their policies.

George Fentham Birmingham Charity

Notes to the financial statements for the period ended 31 December 2024 (continued)

2. Analysis of grants

	Grants to institutions £	Grants to individuals £	Total 2024
Grants, Activities	101,665	10,250	111,915

A detailed breakdown of grants distributed during the period can be found at Appendix 1.

3. Support costs

	Grant making £	Governance function £	Total 2024 £
Secretary's fee	25,732	-	25,732
Website costs	510	-	510
Sundry expenses	1,142	-	1,142
Independent examination fee	-	3,540	3,540
Legal and professional fees	-	20,752	20,752
	<u>27,384</u>	<u>24,292</u>	<u>51,676</u>

4. Independent examiners' remuneration

	Total 2024 £
Independent examiners' remuneration	
Independent examination fee	3,540

5. Trustees remuneration

During the period, no trustees received remuneration or benefits in kind.

During the period, no trustees received reimbursement for expenses.

George Fentham Birmingham Charity

Notes to the financial statements for the period ended 31 December 2024 (continued)

6. Investment property

	Freehold investment property £
Transfers in (see note 12)	25,000
At 31 December 2024	<u>25,000</u>

The site known as Bateman's Garage was valued at £25,000 by real estate advisers DTZ in 1999 and is included in the financial statements at this figure. The charity's freehold interest is subject to a 99 year lease which expired in 2023. The trustees are currently negotiating with the tenant as to the future arrangements and once finalised, the trustees will be in a position to secure an updated valuation. The trustees consider that, for the time being, the figure of £25,000 is still reflective of the fair value at the year end.

7. Fixed asset investments

	Listed securities £
Market value	
Transfers in (see note 12)	7,480,107
Additions	481,420
Disposals	(270,222)
Revaluations	219,926
At 31 December 2024	<u>7,911,231</u>

8. Debtors

	Total 2024 £
Other debtors	28,940
	<u>28,940</u>

George Fentham Birmingham Charity

Notes to the financial statements for the period ended 31 December 2024 (continued)

9. Creditors - amounts falling due within one year

	Total 2024 £
Creditors from operations	7,621
Accruals and deferred income	3,541
	<u>11,162</u>

10. Analysis of funds

	Incoming resources £	Resources expended £	Gains, losses and transfers £	Transfer in (note 12) £	Balance at 31 December 2024 £
Unrestricted funds					
Undistributed income fund	250,820	(171,414)	-	318,800	398,206
Endowment funds					
Principal fund	-	(23,468)	416,422	7,624,515	8,017,469
Total funds	<u>250,820</u>	<u>(194,882)</u>	<u>416,422</u>	<u>7,943,315</u>	<u>8,415,675</u>

Name of fund

Description, nature and purpose of fund

Principal fund

The principal fund forms the Charity's endowment and is not available for distribution. The income of the fund is used for the objects of the Charity.

11. Analysis of net assets between funds

Fund balances at 31 December 2024 are represented by:

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Fixed asset investments	-	-	7,911,231	7,911,231
Investment property	-	-	25,000	25,000
Current assets	409,368	-	81,238	490,606
Current liabilities	(11,162)	-	-	(11,162)
Total net assets	<u>398,206</u>	<u>-</u>	<u>8,017,469</u>	<u>8,415,675</u>

George Fentham Birmingham Charity

Notes to the financial statements for the period ended 31 December 2024 (continued)

12. Transfer of operations

On 19 September 2023, the charity was registered as a Charitable Incorporated Organisation (CIO). On 1 February 2024, all operations, assets, and liabilities of the unincorporated entity were transferred to the new CIO, which now carries out the activities of the charity.

Analysis of net assets transferred in

	1 February 2024 £
Fixed assets	
Investment property	25,000
Investments	7,480,107
Current assets	
Debtors	113,703
Cash at bank and in hand	327,896
Current liabilities	
Creditors: amounts falling due within one year	(3,391)
	<hr/> 7,943,315

13. Related party transactions

The following related party transactions took place during the period :

Veale Wasbrough Vizards LLP

Mrs Jaime Hobday (secretary) is a partner of
Veale Wasbrough Vizards LLP

Secretarial and legal services recharged by related party during the period

2024
£

25,732

Birmingham Settlement

Mr Martin Holcombe (trustee) is an employee of
Birmingham Settlement

Institutional grants paid to related party during the period

2024
£

10,000

George Fentham Birmingham Charity

Appendix 1 - Grants distributed in period ended 31 December 2024

Acacia Family Support	£3,000
Acorns Children Hospice	£2,648
Beyond the Horizon Charity	£1,185
Birmingham City Mission	£7,000
Birmingham Community Hosting (BIRCH) Network	£2,500
Birmingham PHAB Camps	£7,000
Birmingham Royal Ballet	£2,000
Birmingham Samaritans	£2,000
Birmingham Settlement	£10,000
CCS (Birmingham) Limited T/A ER Mason Youth Centre	£2,300
Children with Cystic Fibrosis Dream Holidays	£6,800
City of Birmingham Symphony Orchestra (CBSO)	£2,500
Deafblind UK	£1,000
Foodcycle	£2,000
Go Beyond (formerly CHICKS)	£2,400
Happy Days Children's Charity	£5,000
Headway Birmingham and Solihull	£5,000
Ka ris Neighbour Scheme	£2,000
Mamy Show Foundation (MSF)	£3,243
Muscular Dystrophy Support Centre	£2,000
Narthex Sparkhill	£4,000
NICE - Centre for Movement Disorders	£6,591
Orchestra of the Swan	£3,087
Over the Wall	£3,000
Read Easy Birmingham Central	£2,343
Refugee and Migrant Centre (RMC)	£5,000
Rising Stars Young People's Services CIO	£3,000
Sport 4 Life UK	£5,000
St Anne's Hostel	£4,690
The Society for Horticultural Therapy (known as Thrive)	£2,500

Total	£110,787
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Distributions of small grants to individuals by organisations acting as agents of the charity

Birmingham Settlement	-£9,122
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Higher Education grants	£10,250
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Total Distributions	£111,915
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