



The League of the  
**Helping Hand**  
Life + Help = Hope

**ANNUAL REPORT & FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2016**

**Founded 1908  
Registered Charity No: 208792**

**A Company Limited by Guarantee  
Registered in England No: 00307257**

**THE LEAGUE OF THE HELPING HAND**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**The following does not form part of the statutory Financial Statements:**

15	Donations
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**THE LEAGUE OF THE HELPING HAND**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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Vice Presidents:	Mr P de Winton Mrs G Lavelle
<b>General Committee</b>	
Chairman:	Ms M Burton
Hon. Treasurer:	Mr O Haines (Resigned 7 October 2015) Mr W Shaw (Appointed 16 December 2015)
Hon. Solicitor:	Mr I Burman Mrs P Boucher (Resigned 10 December 2015) Mrs J Horley Mr W Horley Mr J Korn Mrs M Parrott (Appointed 7 October 2015) Mrs B Salter Mrs E Thorn
Hon. Life Member:	Mr P de Winton
Secretariat:	Mrs S Freestone Mrs YL Hughes PO Box 342, Burgess Hill, RH15 5AQ Tel: 01444 236099 E Mail: secretary@lhh.org.uk
Website:	<a href="http://www.lhh.org.uk">www.lhh.org.uk</a>
Registered Office:	2 St Andrews Place Lewes East Sussex BN7 1UP
Bankers:	CAF Bank Limited 25 Kings Hill Avenue Kings Hill, West Malling Kent ME19 4JQ
Independent Examiner:	VMR Anderson BA (Hons) FCA DChA Clark Brownscombe 2 St Andrews Place, Lewes East Sussex BN7 1UP
Fund Managers:	Smith & Williamson Investment Management Portwall Place, Portwall Lane Bristol BS1 6NA

**THE LEAGUE OF THE HELPING HAND**  
**REPORT OF THE GENERAL COMMITTEE**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**Chairman's Report**

During the last year, The League of Helping Hand (LHH) has continued to support those in need through single financial grants, up to a maximum of £250, to enable the purchase of essential household goods or defray day-to-day living expenses. We also contribute to a more limited number of beneficiaries on a regular quarterly basis. This latter group of beneficiaries tends to be drawn mainly, although not exclusively, from the older age group who are very frequently suffering ill health.

We hope in this way we continue the path established by our founder Miss Edith Ashby, in 1908. The costs of overheads and our administration continue to be kept to the lowest possible appropriate levels, allowing us to maximise grants to those in need.

In the last year we concentrated on the initiative commenced at the end of the previous year relating to providing funds toward holiday breaks for those with caring responsibilities. Response to this has been mixed, but we hope to continue to give it priority for a further period.

A major piece of work in the last year has been the enhancement of our online presence. During this time, one of our trustees, William Horley, has been heavily engaged in bringing the website up to date. We are greatly indebted to him for the time and expertise that he has invested in this project.

The last year has also seen us saying goodbye to our fellow trustee and Honorary Treasurer, Oliver Haines. Oliver joined LHH in 2010 and the board of trustees has had the benefit of his considerable expertise over the intervening years. A dedicated and committed member of the board, he will be greatly missed. We also had the pleasure of welcoming his successor, William Shaw toward the end of the year. The board looks forward to working with him in the years to come. Another of our trustees, Patricia Boucher, retired having been on the board since 2008. We thank her for her valuable contributions over the last 8 years. We were delighted that Georgina Lavelle, who resigned from the board in 2015, kindly agreed to become one of the League's vice presidents. We look forward to seeing her again at our annual general meeting in October. We also welcomed on board Moira Parrott as a Trustee in October; Moira had spent 10 years as a secretary for the League until April 2013, and her first hand experience with sponsors and applicants is proving to be invaluable.

At the beginning of 2016 we conducted a review of our investment policies. In this we were supported and guided by our broker John Erskine of Smith and Williamson. We are grateful for his continuing interest and help in maximising our funds. LHH receives no external government funding or support from public funds. As always, we remain sincerely grateful to all those individuals and grant giving organisations who contribute to our work, either by way of regular contributions or on a one-off basis.

Future targets for the forthcoming year include continuing to develop and build upon our new website, as funds allow. We also want to establish an ongoing record of outcomes in relation to any improvements in our applicants' situations brought about by LHH's intervention.

M Burton (April 2016)

**THE LEAGUE OF THE HELPING HAND**  
**REPORT OF THE GENERAL COMMITTEE**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**Structure, Governance and Management**

**Constitution**

Originally an unincorporated body, The League of The Helping Hand (LHH) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 29 October 1935 as amended subsequently. It is registered as a charity with the Charity Commission.

**Organisation**

LHH is governed by its trustees who are directors of the company and who make up the general committee. Prior to the appointment of any new trustee, he or she is asked to attend at least two of the general committee's quarterly meetings before a decision is made to appoint. Details of the trustees and the appointments and resignations during the year are set out in the Legal and Administrative Information on page 1.

**Risk Management**

The trustees regularly review the risks to which the charity is exposed and implement procedures to mitigate them. There are internal controls built into the procedures which the trustees believe are working satisfactorily.

**Objective and Activities**

LHH's objective is to help and alleviate individual cases of suffering in mind or body among persons who, in the opinion of the general committee of LHH, require financial assistance owing to ill health, accident or infirmity and are both deserving and necessitous.

LHH's current policy is to help three different categories of beneficiary; Regular Beneficiaries, Single Payment Beneficiaries and Carers, all of whom need to be referred by independent agencies.

The charity operates throughout the United Kingdom and the grant making policy is reviewed annually to ensure that it reflects the objects and advances public benefit.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the expenditure priorities for the year ahead.

**THE LEAGUE OF THE HELPING HAND**  
**REPORT OF THE GENERAL COMMITTEE**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**Activities - achievements and performance**

**Quarterly Beneficiaries**

Since April 2015 five new quarterly beneficiaries have been taken on with three relinquishing their benefaction due to a change in circumstances. The Trustees made a decision this year to increase the number of people able to receive ongoing help at any one time from 75 to 80. The total number currently in receipt of our regular grant payments now stands at 78. As is usual, the secretary has received many letters and cards throughout the year expressing deeply felt gratitude and thanks not just for the financial help given but also for the emotional support which is so much appreciated in difficult times,

*'We both offer our heartfelt thanks both for the kindness and ongoing support you give. Since being taken on as a beneficiary the League has been a lifeline; before it was a choice between eating and keeping warm.'*

*'thank-you for returning my call, I was feeling very low today and have been very tearful lately....lovely to chat to you,'*

The secretary endeavours to make a personal visit to each beneficiary every year wherever possible. This, along with quarterly newsletters, Christmas cards, birthday cards, emails and telephone calls maintains a communication and demonstrates the caring nature of LHH's work which is so central to the ethos of this charity.

**Single Payment Beneficiaries**

720 applications were received this financial year and 51% of requests were granted an award by LHH Trustees.

LHH grants range from £50 to £250 maximum. Of the grants awarded, the average (mean) amount was £148 and the most frequently awarded amount was £100.

Grants were generally awarded towards the purchase of essential household furnishings such as beds, sofas, wardrobes, tables and chairs; white electrical goods, clothing/footwear as well as contributing towards utility bills/heating oil, hospital travel and daily living expenses.

**Carers' Breaks**

LHH continues to support Carers with funding towards carer's breaks and other requests (maximum award £350).

**THE LEAGUE OF THE HELPING HAND**  
**REPORT OF THE GENERAL COMMITTEE**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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## **Treasurer's report**

### **Overview**

I took over responsibility as Treasurer of this charity towards the end of the current financial year. I would like formally to thank my predecessor for leaving the financial affairs in such good order - it appears to be a well run, tight ship.

### **Income and Expenditure**

The overall income for the year was £157,300, an increase on the preceding year due to improvement in donations.

Annual administration costs are lower this year at £28,484 (last year included a one-off charge for website revamp).

A decrease in one-off gifts has led to a drop in charitable outgoings to £118,631.

### **Investment Portfolio**

LHH is reliant on the performance of the portfolio to maintain the capital base whilst providing high yields. Approximately 75% is invested in equities with the balance in Government and fixed interest accounts.

### **The Future**

The income forecast for FY16-17 is anticipated to show little change.

The budget for FY16-17 envisages a continuation of existing activities with grants covered by net anticipated income after expenditure.

The number of regular beneficiaries is budgeted to continue at current levels on the basis that income levels are maintained. LHH continues to focus on making resources stretch as far as possible to cover beneficiaries' needs.

Steady as you go in naval parlance.

W R Shaw (April 2016)

### **Investment Management**

The investment portfolio is managed by Smith & Williamson Investment Management (S&W). In order to comply with the Trustee Investment Act 2000, and as recommended by S&W, the investment objectives and policy are reviewed on a regular basis by the general committee. The level of investment risk is also established and agreed in accordance with guidelines provided by S&W. The primary objective is to maximise income whilst maintaining capital growth through a diversified portfolio of securities.

### **Reserves Policy**

LHH meets its obligations to beneficiaries out of the income derived from the investment portfolio and the grants it receives, and may on occasion do so out of capital. The level of reserves is sufficient to cover forthcoming management and administrative expenditure and regular grants and donations to which it is committed.

**THE LEAGUE OF THE HELPING HAND**  
**REPORT OF THE GENERAL COMMITTEE**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**Statement of Trustees Responsibilities**

The members of the general committee of trustees, as trustees and directors, are responsible for preparing the Report of the Trustees and the financial statements. The trustees have chosen to prepare financial statements for the company in accordance with United Kingdom Generally Accepted Accounting Practice (UK GAAP). Company law requires the trustees to prepare such financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit for that period and comply with UK GAAP and the Companies Act 2006.

In preparing these financial statements the trustees are required to;-

- Select suitable accounting policies and then apply them consistently;
- State whether applicable accounting standards have been followed, subject to any material departures and explained in the financial statements;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safe-guarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

**By order of the General Committee**

**Yee Ling Hughes** - Secretary

Date: 23 June 2016

**THE INDEPENDENT EXAMINERS REPORT**  
**TO THE TRUSTEES OF**  
**THE LEAGUE OF THE HELPING HAND**

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I report on the financial statements of the Trust for the year ended 31 March 2016, which are set out on pages 9 to 14.

**Respective responsibilities of trustees and independent examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities' Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINERS REPORT**  
**TO THE TRUSTEES OF**  
**THE LEAGUE OF THE HELPING HAND**  
**(CONTINUED)**

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**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
  - a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - b. to prepare financial statements which accord with the accounting records, comply with the accounting requirements of the Company Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2015)

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

V M R Anderson BA (Hons) FCA DChA  
Chartered Accountant  
Clark Brownscombe  
2 St Andrews Place  
Lewes  
East Sussex  
BN7 1UP

Date: 14 July 2016

**THE LEAGUE OF THE HELPING HAND**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2016**

	Note	Unrestricted Funds	
		2016 £	2015 £
<b>INCOME</b>			
Investments		120,658	121,664
Bank deposit interest		83	164
Charitable activities			
- Subscriptions		1,590	1,857
- Grants		20,000	20,000
Donations		<u>14,969</u>	<u>8,828</u>
<b>TOTAL INCOME</b>		<u><b>157,300</b></u>	<u><b>152,513</b></u>
<b>EXPENDITURE</b>			
Charitable activities	2	147,115	159,728
Raising funds			
- Investment managers' fees		<u>9,501</u>	<u>9,805</u>
<b>TOTAL EXPENDITURE</b>		<u><b>156,616</b></u>	<u><b>169,533</b></u>
Net incoming/(outgoing) resources		684	(17,020)
Other recognised (losses)/gains on investment assets		<u>(111,353)</u>	<u>29,431</u>
<b>NET MOVEMENT IN FUNDS</b>		<b>(110,669)</b>	12,411
Fund balances at 1 April 2015		<u><b>2,555,071</b></u>	<u>2,542,660</u>
Fund balances at 31 March 2016		<u><b>2,444,402</b></u>	<u><b>2,555,071</b></u>

The notes form part of these financial statements

**THE LEAGUE OF THE HELPING HAND**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2016**

	£	2016 £	2015 £
<b>INCOME</b>			
Investment income receivable		120,658	121,664
Bank deposit interest		83	164
Subscriptions and donations		16,559	10,685
Mercer's grant		<u>20,000</u>	<u>20,000</u>
		<b><u>157,300</u></b>	<b><u>152,513</u></b>
<b>ADMINISTRATIVE EXPENSES</b>			
Communications	1,825		1,825
Accountancy fees	1,894		1,722
Secretariat fees	24,897		22,130
Sundry expenses	257		366
Office equipment purchase and maintenance	24		44
Insurance	361		351
IT expenses and data storage	<u>(774)</u>		<u>6,492</u>
		<b><u>28,484</u></b>	<b><u>32,930</u></b>
<b>NET INCOME</b>		<b><u>128,816</u></b>	<b><u>119,583</u></b>
<b>GIFTS</b>			
<b>Payments relating to regular beneficiaries:</b>			
Quarterly gifts	55,317		52,726
Christmas gifts	5,070		4,660
Holidays	2,200		2,200
Visits	2,689		2,292
<b>Payments to other beneficiaries:</b>			
One-off gifts	<u>53,355</u>		<u>64,920</u>
		<b><u>118,631</u></b>	<b><u>126,798</u></b>
<b>SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR BEFORE INVESTMENT GAINS</b>		<b><u>10,185</u></b>	<b><u>(7,215)</u></b>

**STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES**

	2016 £	2015 £
Retained surplus/(deficit) for the year	10,185	(7,215)
Investment managers fees	(9,501)	(9,805)
Realised (losses) on investments	(20,733)	(46,988)
Unrealised (losses)/gains on revaluation of investments	<u>(90,620)</u>	<u>76,419</u>
Total recognised (losses)/gains for the year	<b><u>(110,669)</u></b>	<b><u>12,411</u></b>

The notes form part of these financial statements.

**THE LEAGUE OF THE HELPING HAND  
BALANCE SHEET  
AS AT 31 MARCH 2016  
COMPANY NUMBER: 00307257**

	Note	2016	2015
		£	£
<b>FIXED ASSETS</b>			
Investments	5	2,393,865	<u>2,508,719</u>
<b>CURRENT ASSETS</b>			
Debtors	6	12,167	11,212
Cash at bank		<u>43,495</u>	<u>43,276</u>
		55,662	54,488
<b>CREDITORS: Amounts falling due within one year</b>	7	<u>5,125</u>	<u>8,136</u>
<b>NET CURRENT ASSETS</b>		<u>50,537</u>	<u>46,352</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,444,402</u>	<u>2,555,071</u>
<b>FUNDS</b>			
Unrestricted funds		2,153,734	2,075,131
Revaluation reserve		<u>290,668</u>	<u>479,940</u>
Total unrestricted funds		<u>2,444,402</u>	<u>2,555,071</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These financial statements were approved on behalf of the General Committee on 9 June 2016

W R Shaw - (Hon Treasurer)

The notes form part of these financial statements

**THE LEAGUE OF THE HELPING HAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**1. Accounting Policies**

**a) Basis of preparation and assessment of going concern**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of the investment portfolio and incorporate the results of the principal activity which is described in the General Committee's report and which is continuing. The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015). In addition they have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities 2015 (FRSSE)". The general committee consider that there are no material uncertainties about the trust's ability to continue as a going concern.

**b) Income**

Income for the year comprises investment income, bank interest, subscriptions, donations, grants and legacies and is accounted for on the receivable basis.

**c) Expenditure**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT which cannot be recovered.

The main categories of expenditure are:-

- Charitable activities include grants made and related support costs.
- Costs of generating funds are investment management costs.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

**d) Grants payable**

Amounts payable to the beneficiaries are accounted for when the charity is committed to paying them.

**e) Fund accounting**

Unrestricted Funds: these are generally 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.

**f) Investments**

Investments are included in the financial statements at their market value. Gains or losses arising on realisation are shown in the Statement of Financial Activities.

**THE LEAGUE OF THE HELPING HAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**g) Donations**  
Donations and fund raising income are accounted for when received.

**h) Legacies**  
Legacies are accounted for when received.

**2. Charitable Activities**

	2016	2015
	£	£
Grants	118,631	126,798
Accountancy fees	1,894	1,722
Other support costs	<u>26,590</u>	<u>31,208</u>
	<u>147,115</u>	<u>159,728</u>

**3. Trustees remuneration**

No trustee received any remuneration and it is not general practice to reimburse travel expenses to trustees.

**4. Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.

**THE LEAGUE OF THE HELPING HAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**5. Investments**

	Investments	Cash net of liabilities	Total 2016	Total 2015
	£	£	£	£
Market value at 1 April 2015	2,509,515	(796)	2,508,719	2,489,093
Additions at cost	240,252	-	240,252	234,198
Disposal proceeds	(247,811)	-	-	(240,033)
			(247,811)	
Equalisation		-	(376)	-
	(376)			
Net investing movement	-	7,935	7,935	5,835
Investment manager's fees	-	(9,501)	(9,501)	(9,805)
Transfer	-	6,000	6,000	-
	<u>2,501,580</u>	<u>3,638</u>	<u>2,505,218</u>	<u>2,479,288</u>
Unrealised (losses)/gains	(90,620)	-	(90,620)	76,419
Realised (losses)	<u>(20,733)</u>	<u>-</u>	<u>(20,733)</u>	<u>(46,988)</u>
Market value at 31 March 2016	<u><u>2,390,227</u></u>	<u><u>3,638</u></u>	<u><u>2,393,865</u></u>	<u><u>2,508,719</u></u>

The historical cost of the investments was £2,099,560 (2015: £2,029,615).

**6. Debtors**

	2016	2015
	£	£
Income tax recoverable	2,502	2,914
Other debtors	<u>9,665</u>	<u>8,298</u>
	<u><u>12,167</u></u>	<u><u>11,212</u></u>

**7. Creditors**

	2016	2015
	£	£
Other creditors	3,281	6,427
Accruals	<u>1,844</u>	<u>1,709</u>
	<u><u>5,125</u></u>	<u><u>8,136</u></u>

**8. Share capital**

The company is limited by guarantee, having no share capital, members having a liability not exceeding £1 each.

## THE LEAGUE OF THE HELPING HAND

### DONATIONS

LHH would like to thank all those who have made donations during the year. These include:-

#### General Donations

Easyfundraising HC Coleman Charitable Trust JL Wine Charitable Trust Miss Macphee Newby Trust Sir John Sumners' Trust Spencer Hart Charitable Trust The Gilander Foundation The Sobell Foundation The Sydney Black Charitable Trust The Worshipful Company of Mercers ZVM Rangoonwala Foundation
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#### SUPPORTING LHH

LHH welcomes fundraising support by all methods including:

- Gift Aid
- Donations
- Events and sponsorship
- Legacies
- Membership of LHH
- [www.easyfundraising.org.uk/causes/lhh](http://www.easyfundraising.org.uk/causes/lhh) - online shopping portal