



The League of the Helping Hand

Life + Help = Hope

**ANNUAL REPORT & FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2017**

**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 2017**

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

14	Donations
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THE LEAGUE OF THE HELPING HAND
LEGAL AND ADMINISTRATIVE INFORMATION

Vice Presidents: Mr P de Winton
Mrs G Lavelle

General Committee

Chairman: Mrs M Parrott
Hon. Treasurer: Mr W Shaw
Hon. Solicitor: Mr I Burman
Mr T Brown (Appointed 15 March 2017)
Ms M Burton
Mrs J Horley (Resigned 12 October 2016)
Mr W Horley
Mr J Korn
Mrs B Salter (Resigned 12 October 2016)
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: www.lhh.org.uk

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
CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 MARCH 2017

Chairman's Report

In my first Annual Report since becoming Chairman of The League of the Helping Hand (LHH), I would like to thank the outgoing Chairman Mary Burton for her three years of diligent and effective stewardship. Mary remains a Trustee therefore we continue to benefit from her commitment and experience.

This year saw the retirement of two valued Trustees. Beatrice Salter became a Trustee in 1988 and resigned Oct 2016 after an impressive 28 years of service. Beatrice was fully involved in the innovations and decisions that helped to ensure the continued development and effectiveness of LHH throughout those challenging years. Joyce Horley also retired in the Autumn of 2016 having been a Trustee since 2008. Joyce's understanding and ability to empathise with the people in need of our help was much appreciated and valuable in prioritising the spending of our limited funds. Both she and Beatrice will be greatly missed and we wish them well and hope they enjoy their increased leisure time.

After attending the two obligatory meetings as observer, we were pleased to welcome Trevor Brown as a new Trustee earlier this year. Trevor has a background in the health sector therefore his knowledge and expertise will be a valuable asset to LHH.

LHH has a sound and effective infrastructure and is ably supported by our administrative team of two. Our Single Payment (SP) Secretary manages all the day-to-day admin tasks, whilst our Quarterly Beneficiary (QB) Secretary is responsible for managing regular grants and support to quarterly beneficiaries through regular newsletters and telephone calls; visits are also paid to each person every year wherever possible. Our beneficiaries are scattered throughout the whole of the UK and we rely on our QB Secretary to ensure visits are arranged into geographic groups to minimise travel costs. Both secretaries work from home and are assiduous in their efforts to keep the cost of administering LHH as low as possible. Their hard work and commitment is much appreciated by the Trustees.

LHH's current and future financial situation has, like other charities, been affected by the uncertainty created by Brexit. This impact means that income from investments is likely to be more difficult to maintain and grow in future; therefore finding additional sources of funding will be a priority for the year ahead. The Trustees are all aware that creative thinking will be necessary and our major challenge in 2017/18 will be to maintain the provision of compassionate support as set down over 100 years ago by LHH's founder Miss Edith Ashby, whilst surviving and developing in the difficult financial climate and charity culture that exists today.

We continue to be extremely grateful to the organisations and individual people who give so generously. Without your support LHH would not be able to continue giving financial help and hope to the many desperate people who apply to us.

Moira Parrott
April 2017

THE LEAGUE OF THE HELPING HAND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017

The Trustees have pleasure in presenting their annual report and financial statements for the year ended 31st March 2017 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

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. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and "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 1st January 2015)".

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 Trustees are of the view that the Charity is a going concern.

THE LEAGUE OF THE HELPING HAND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017

Activities - achievements and performance

Quarterly Beneficiaries

Since April 2016, six people have been taken on as quarterly beneficiaries with five relinquishing their benefaction due to an improvement or change in their circumstances. Very sadly four beneficiaries passed away this year, thus bringing the current total number of people receiving our quarterly grant payments to 75. The secretary has received the usual steady stream of correspondence throughout the year from which it is clear that the support offered by LHH goes way beyond that of simply providing financial assistance, as is testified by the many expressions of appreciation and thanks,

'Things in life happen which are unbearable and we were both at our wits end with hope in humanity. You have managed to aid us with so much it's hard to say. It is with the deepest gratitude I say thank you for even considering our case.'

'A big thank you, it's so great to know you you give us so much faith and hope.'

'Thank you for your newsletter and Christmas gift. It is our first year of getting grants from The League of the Helping Hand. A little bit extra makes things a little easier, so thank you so much.'

'Thank you so much for remembering my birthday. So kind and generous of you to do that, thank you! It's really meant a lot!'

A personal relationship with every beneficiary is central to the work of LHH and it is a priority for the secretary to ensure that each person feels known and cared about. To this end, the secretary maintains supportive contact throughout the year via regular telephone calls, texts and emails, offering friendship, advice or maybe just a sympathetic ear. Quarterly newsletters are distributed along with birthday and Christmas cards and an annual home visit is made wherever practically possible.

Single Payment Beneficiaries

577 applications were received this financial year and 47% 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 £131 and the most frequently awarded amount was £100.

Grants were awarded towards the purchase of essential household furnishings such as beds, sofas and wardrobes; white electrical goods, clothing/footwear as well as contributing towards utility bills/heating oil, hospital travel, daily living expenses and specialist equipment not supplied by the NHS/Local Authority.

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 TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017

Financial Review

Overview

In my first full year as Treasurer of this charity, little has changed. The charity shows a surplus for the year before investment gains of £11,405 - an increase of £1,220 on the previous year.

Income and Expenditure

The total income for the year was £140,678 an increase of £3,378 ignoring the one off Mercer's grant of £20,000 on the previous year.

Annual administration costs are slightly higher this year at £30,207.

An increase in carers breaks resulted in an increase in charitable giving to £99,367.

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.

Whilst the capital value of our portfolio is at or near record levels, it is anticipated that our income from it may drop in coming years. This will be kept under review and the option to take a riskier but more rewarding portfolio profile may be considered.

The Upcoming Financial Year

The income forecast and budget for FY17-18 show little change.

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 2017

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 TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017

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: 3 July 2017

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

I report on the financial statements of the Trust for the year ended 31 March 2017, which are set out on pages 8 to 13.

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 examiner's statement

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

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the financial statements do not accord with such records;
- whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which I believe should be drawn to the reader to gain a proper understanding of the financial statements.

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

Date: 6 July 2017

THE LEAGUE OF THE HELPING HAND
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2017

		Unrestricted Funds	
	Note	2017 £	2016 £
INCOME			
Investments		123,758	120,658
Bank deposit interest		77	83
Charitable activities			
- Subscriptions		1,640	1,590
- Grants		6,000	20,000
Donations		<u>9,203</u>	<u>14,969</u>
TOTAL INCOME		<u>140,678</u>	<u>157,300</u>
EXPENDITURE			
Charitable activities	2	129,574	147,115
Raising funds			
- Investment managers' fees		<u>10,321</u>	<u>9,501</u>
TOTAL EXPENDITURE		<u>139,895</u>	<u>156,616</u>
Net income for the year and net movement in funds before gains and losses on investments		783	684
Net gains/(losses) on investments		<u>270,481</u>	<u>(111,353)</u>
NET MOVEMENT IN FUNDS		271,264	(110,669)
Fund balances at 1 April 2016		<u>2,444,402</u>	<u>2,555,071</u>
Fund balances at 31 March 2017		<u>2,715,666</u>	<u>2,444,402</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 2017**

	£	2017 £	2016 £
INCOME			
Investment income receivable		123,758	120,658
Bank deposit interest		77	83
Subscriptions and donations		16,843	16,559
Mercer's grant		-	20,000
		<u>140,678</u>	<u>157,300</u>
ADMINISTRATIVE EXPENSES			
Communications	1,729		1,825
Accountancy fees	2,178		1,894
Secretariat fees	24,634		24,897
Sundry expenses	397		257
Office equipment purchase and maintenance	300		24
Insurance	374		361
IT expenses and data storage	<u>595</u>		<u>(774)</u>
		<u>30,207</u>	<u>28,484</u>
NET INCOME		110,471	<u>128,816</u>
GIFTS			
Payments relating to regular beneficiaries:			
Quarterly gifts	54,251		55,317
Christmas gifts	5,070		5,070
Holidays	3,500		2,200
Visits	2,064		2,689
Payments to other beneficiaries:			
One-off gifts	<u>34,482</u>		<u>53,355</u>
		<u>99,367</u>	<u>118,631</u>
SURPLUS FOR THE FINANCIAL YEAR BEFORE INVESTMENT GAINS		<u>11,104</u>	<u>10,185</u>

STATEMENT OF COMPREHENSIVE INCOME

		2017 £	2016 £
Retained surplus for the year		11,104	10,185
Investment managers fees		(10,321)	(9,501)
Realised gains/ (losses) on investments		31,295	(20,733)
Unrealised gains/ (losses) on revaluation of investments		<u>239,186</u>	<u>(90,620)</u>
Total recognised gains/(losses) for the year		<u>271,264</u>	<u>(110,669)</u>

The notes form part of these financial statements.

**THE LEAGUE OF THE HELPING HAND
BALANCE SHEET
AS AT 31 MARCH 2017
COMPANY NUMBER: 00307257**

	Note	2017 £	2016 £
FIXED ASSETS			
Investments	5	2,660,025	<u>2,393,865</u>
CURRENT ASSETS			
Debtors	6	11,711	12,167
Cash at bank		<u>48,899</u>	<u>43,495</u>
		60,610	55,662
CREDITORS: Amounts falling due within one year	7	<u>4,969</u>	<u>5,125</u>
NET CURRENT ASSETS		55,641	50,537
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,715,666</u>	<u>2,444,402</u>
FUNDS			
Unrestricted funds		2,198,679	2,153,735
Revaluation reserve		<u>516,987</u>	<u>290,667</u>
Total unrestricted funds		<u>2,715,666</u>	<u>2,444,402</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 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.

These financial statements were approved on behalf of the General Committee on 28 June 2017

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 2017

1. Accounting Policies

a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with 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 2015), hereafter referred to as the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The League of the Helping Hand meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. However, there are no judgements or assumptions that have a significant risk of causing material adjustment.

There are no material uncertainties concerning the charity's ability to continue as a going concern.

b) Reconciliation with previous Generally Accepted Accounting Practice

This is the first year that the charity has presented its results under FRS 102, having previously prepared them under UK GAAP. The date of transition to FRS 102 was 1 April 2015. In preparing the financial statements the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

c) Income

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

d) Expenditure

Expenditure is 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, including Governance costs incurred in the governance of the charity.

THE LEAGUE OF THE HELPING HAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

- Costs of generating funds are investment management costs.

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 measured at fair value as at the balance sheet date using the quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

g) Donations

Donations and fund raising income are accounted for when received.

h) Legacies

Legacies are accounted for when received.

2. Charitable Activities

	2017	2016
	£	£
Grants	99,367	118,631
Independent Examiner's fees	2,178	1,894
Other support costs	<u>28,029</u>	<u>26,590</u>
	<u>129,574</u>	<u>147,115</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 2017**

5. Investments

	Investments £	Cash net of liabilities £	Total 2017 £	Total 2016 £
Market value at 1 April 2016	2,390,227	3,638	2,393,865	2,508,719
Additions at cost	394,209	-	394,209	240,252
Disposal proceeds	(398,852)	-	(398,852)	(247,811)
Equalisation	(760)	-	(760)	(376)
Net investing movement	-	5,403	5,403	7,935
Investment manager's fees	-	(10,321)	(10,321)	(9,805)
Transfer	-	6,000	6,000	6,000
	<u>2,384,824</u>	<u>4,720</u>	<u>2,389,544</u>	<u>2,505,218</u>
Unrealised gains/(losses)	239,186	-	239,186	(90,620)
Realised gains/(losses)	<u>31,295</u>	-	<u>31,295</u>	<u>(20,733)</u>
Market value at 31 March 2017	<u>2,655,305</u>	<u>4,720</u>	<u>2,660,025</u>	<u>2,393,865</u>

The historical cost of the investments was £ 2,138,318 (2016: £2,099,560).

6. Debtors

	2017 £	2016 £
Income tax recoverable	2,285	2,502
Other debtors	<u>9,426</u>	<u>9,665</u>
	<u>11,711</u>	<u>12,167</u>

7. Creditors

	2017 £	2016 £
Other creditors	2,773	3,281
Accruals	<u>2,196</u>	<u>1,844</u>
	<u>4,969</u>	<u>5,125</u>

8. Statutory Information

The Company is a private company, limited by guarantee. Members have a liability not exceeding £1 each in the event of a winding up. The company is registered in England and Wales and the registered number and registered office address can be found on the Legal and Administrative information page.

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

The Sydney Black Charitable Trust Andrew Blackley Dianne Blake Dorothy Mary Brader Estate RS Brownless Charitable Trust Easyfundraising The Gilander Foundation Spencer Hart Charitable Trust Newby Trust Ltd Alf Runcorn Estate Sir John Sumner's Trust The Sobell Foundation The Sir Jules Thorn Charitable Trust

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 - online shopping portal