



The League of the Helping Hand

Life + Help = Hope

**ANNUAL REPORT & FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018**

**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 2018

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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
Ms M Burton
Mr W Horley
Mr J Korn
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 2018

Chairman's Report

Our main focus over the past twelve months has been to explore and develop new ideas for raising our profile and increasing income so that we can provide help to more people. To assist us in this task, we were very fortunate to have assistance from the specialist consultancy 'Equal International' who very generously provided their services free of charge. They helped us to look objectively at LHH and to see what an asset our history is, and how it can be used to aid future development. They also helped us to review our current procedures and identify new strategies. There is much work ahead but the ideas and possibilities that have emerged from this process are exciting and we all look forward to implementing them in due course.

Preparing for the new General Data Protection Regulation (GDPR), which comes into force in May 2018, has been a priority over the past few months and we are now confident that we have taken all necessary steps to ensure we comply fully.

We have two further objectives for the coming year. The first is to create a new project identifying a small group of applicants who would benefit from on-going financial help for a limited period in order to achieve a clear aim such as re-training for a job, purchase of a specific piece of equipment that would enable them to be more independent etc. This would enable us to measure and record outcomes and therefore meet the criteria and increase the number of grant giving organisations we could apply to.

The second objective is to increase our current number of trustees from seven to nine.

We continue to benefit from the services of our Single Payment Secretary (SP), and our Quarterly Beneficiary Secretary (QB) who both do an excellent job. Our SP Secretary has been in post for nine years and the QB secretary for five years. Their dedication and experience ensures the day to day running of LHH runs smoothly and provides great peace of mind for the trustees.

As always, we thank all the individuals and organisations who provide help to LHH. Your support is invaluable and very much appreciated.

And finally..... LHH will be 110 years old in September 2018. Having survived and continued to operate within the same ethos of compassionate support set out by Miss Edith Ashby all those years ago is quite an achievement and certainly something we shall be celebrating.

Moira Parrott 2018

THE LEAGUE OF THE HELPING HAND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2018

The Trustees have pleasure in presenting their annual report and financial statements for the year ended 31st March 2018 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 2018

Activities – achievements and performance

Regular Beneficiaries

Over the past year five new regular beneficiaries have been taken on, eight have relinquished their benefaction due to a change or improvement in their circumstances and a further two beneficiaries, very sadly, have passed away. The total number of people in receipt of our regular grant payments therefore stands at 70. The secretary continues to receive much correspondence expressing thanks and gratitude for the financial and emotional support received,

'Thank you so much for your advice, help and support this year, it really means so much to me. When things get tough you have always been there for me with support and kindness.'

'Thank you very much for organising our quarterly aid, as you know this is essential to us as we put it towards our electric. To put in a little extra for Christmas is very kind and really makes such a difference, we simply cannot thank you enough.'

'The good news is that I have now started working permanently; it's great to get back to work after caring for my wife for a good number of years. Many thanks to The League of the Helping Hand; when V was ill you helped us when we were in a desperate situation.'

A personal connection with each individual is central to the work of The League of the Helping Hand, and so to this end the secretary endeavours to make an annual visit. In addition to the annual visit the secretary makes telephone calls, sends quarterly newsletters, birthday and Christmas cards as well as texts and emails. This regular communication helps to forge a unique and special relationship with each person, so that they feel known and cared about, and is central to the philosophy of this charity.

Single Payment Beneficiaries

524 applications were received this financial year and 46% 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 £135 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 including cookers, fridge-freezers and washing machines; carpeting/flooring, clothing/footwear, utility bills/heating oil, hospital travel, daily living expenses and specialist equipment not supplied by 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 2018

Financial Review

Overview

We are pleased to report that as indicated by our management accounts, LHH has been able to provide financial assistance at a similar level to other years and also keep some reserves to enable us to finance a planned new project in the coming year.

Income and Expenditure

The gross income for the year was £149k, an increase of £10k on the preceding year and much better than predicted.

We continue to make great efforts to keep our administration costs as low as possible and therefore they remain at around £30k with no increase in the past year.

The total spent on charitable giving over the last financial year was £94k.

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 FY18-19 show little change.

The number of regular beneficiaries is budgeted to continue at current levels on the basis that income is maintained, and any surplus monies used to finance a new project. LHH continues to focus on making resources stretch as far as possible to meet beneficiaries' needs.

W R Shaw April 2018

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 2018

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: 12 July 2018

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

I report on the financial statements of the Trust for the year ended 31 March 2018, 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: 17 July 2018

THE LEAGUE OF THE HELPING HAND

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2018**

		Unrestricted Funds	
	Note	2018	2017
		£	£
INCOME			
Investments		132,752	123,758
Bank deposit interest		10	77
Charitable activities			
- Subscriptions		1,480	1,640
- Grants		5,000	6,000
Donations		<u>9,934</u>	<u>9,203</u>
TOTAL INCOME		<u>149,176</u>	<u>140,678</u>
EXPENDITURE			
Charitable activities	2	123,380	129,574
Raising funds			
- Investment managers' fees		<u>10,460</u>	<u>10,321</u>
TOTAL EXPENDITURE		<u>133,840</u>	<u>139,895</u>
		15,336	783
Net (losses)/gains on investments		<u>(164,761)</u>	<u>270,481</u>
NET MOVEMENT IN FUNDS		(149,425)	271,264
Fund balances at 1 April 2017		<u>2,715,666</u>	<u>2,444,402</u>
Fund balances at 31 March 2018		<u>2,566,241</u>	<u>2,715,666</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 2018**

	£	2018 £	2017 £
INCOME			
Investment income receivable		132,752	123,758
Bank deposit interest		10	77
Subscriptions and donations		<u>16,414</u>	16,843
		<u>149,176</u>	<u>140,678</u>
ADMINISTRATIVE EXPENSES			
Communications	1,516		1,729
Accountancy fees	1,944		2,178
Secretariat fees	24,965		24,634
Sundry expenses	547		397
Office equipment purchase and maintenance	25		300
Insurance	384		374
IT expenses and data storage	<u>581</u>		<u>595</u>
		<u>29,962</u>	<u>30,207</u>
NET INCOME		119,214	110,471
GIFTS			
Payments relating to regular beneficiaries:			
Quarterly gifts	51,971		54,251
Christmas gifts	4,620		5,070
Holidays	4,100		3,500
Visits	2,756		2,064
Payments to other beneficiaries:			
One-off gifts	<u>29,971</u>		<u>34,482</u>
		<u>93,418</u>	<u>99,367</u>
SURPLUS FOR THE FINANCIAL YEAR BEFORE INVESTMENT GAINS AND COSTS		<u>25,796</u>	<u>11,104</u>

STATEMENT OF COMPREHENSIVE INCOME

	2018 £	2017 £
Retained surplus for the year	25,796	11,104
Investment managers fees	(10,460)	(10,321)
Realised gains on investments	5,921	31,295
Unrealised (losses)/gains on revaluation of investments	<u>(170,682)</u>	<u>239,186</u>
Total recognised (losses)/gains for the year	<u>(149,425)</u>	<u>271,264</u>

The notes form part of these financial statements.

**THE LEAGUE OF THE HELPING HAND
BALANCE SHEET
AS AT 31 MARCH 2018
COMPANY NUMBER: 00307257**

	Note	2018 £	2017 £
FIXED ASSETS			
Investments	5	2,510,394	<u>2,660,025</u>
CURRENT ASSETS			
Debtors	6	12,289	11,711
Cash at bank		<u>49,204</u>	<u>48,899</u>
		61,493	60,610
CREDITORS: Amounts falling due within one year	7	<u>5,646</u>	<u>4,969</u>
NET CURRENT ASSETS		<u>55,847</u>	<u>55,641</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,566,241</u>	<u>2,715,666</u>
FUNDS			
Unrestricted funds		2,232,970	2,198,679
Revaluation reserve		<u>333,271</u>	<u>516,987</u>
Total unrestricted funds		<u>2,566,241</u>	<u>2,715,666</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 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 12 July 2018

Moira Parrott

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 2018

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) 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

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of VAT which cannot be recovered.

THE LEAGUE OF THE HELPING HAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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.
 - 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

	2018	2017
	£	£
Grants	93,418	99,367
Independent Examiner's fees	1,944	2,178
Other support costs	<u>28,018</u>	<u>28,029</u>
	<u>123,380</u>	<u>129,574</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 2018**

5. Investments

	Investments	Cash net of liabilities	Total 2018	Total 2017
	£	£	£	£
Market value at 1 April 2017	2,655,305	4,720	2,660,025	2,393,865
Additions at cost	271,577	-	271,577	394,209
Disposal proceeds	(276,458)	-	(276,458)	(398,852)
Equalisation	(1,373)		(1,373)	(760)
Net investing movement	-	6,254	6,254	5,403
Interest received	-	3	3	-
Investment manager's fees	-	(10,460)	(10,460)	(10,321)
Transfer	-	<u>25,586</u>	<u>25,586</u>	<u>6,000</u>
	2,649,051	26,104	2,675,155	2,389,544
Unrealised (losses)/gains	(170,682)	-	(170,682)	239,186
Realised gains	<u>5,921</u>	-	<u>5,921</u>	<u>31,295</u>
Market value at 31 March 2018	<u>2,484,290</u>	<u>26,104</u>	<u>2,510,394</u>	<u>2,660,025</u>

The historical cost of the investments was £ 2,151,019 (2017: £2,138,318).

6. Debtors

	2018	2017
	£	£
Income tax recoverable	-	2,285
Other debtors	<u>12,289</u>	<u>9,426</u>
	<u>12,289</u>	<u>11,711</u>

7. Creditors

	2018	2017
	£	£
Other creditors	3,680	2,773
Accruals	<u>1,966</u>	<u>2,196</u>
	<u>5,646</u>	<u>4,969</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

Andrew Blackley Chiddick Charitable Trust Easyfundraising MyDonate Newby Trust Ltd Sir John Sumner's Trust Spencer Hart Charitable Trust The Sydney Black Charitable Trust The Gilander Foundation The Sobell Foundation ZVM Rangoonwala Foundation

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