

# The League of the Helping Hand

ANNUAL REPORT & FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2013



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 2013**

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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**

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Vice Presidents: Mrs D R Colvin  
Mrs S Ram

**General Committee**

Chairman: Mrs B Salter  
Hon. Treasurer: Mr O Haines  
Hon. Solicitor: Mr J Korn/Mr I Burman  
Mrs P Boucher  
Ms M Burton  
Mr D Fellowes (Resigned February 2013)  
Mrs J Horley  
Mrs G Lavelle  
Mrs E Thorn

Hon. Life Member: Mr P de Winton

Secretariat: Mrs M Parrott/Mrs S Freestone (from April 2013)  
Mrs YL Hughes  
PO Box 342, Burgess Hill, RH15 5AQ  
Tel: 01444 236099 E Mail: secretary@lhh.org.uk

Website: [www.lhh.org.uk](http://www.lhh.org.uk)

Registered Office: 2 St Andrews Place  
Lewes  
East Sussex BN7 1UP

Bankers: National Westminster Bank plc  
21 - 23 High Street, Witney  
Oxfordshire OX28 6HW

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill, West Malling  
Kent ME19 4JQ

Independent Examiner: VMR Anderson BA (Hons) FCA DChA  
Clark Brownscombe Limited  
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 2013**

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**Introduction to LHH**

**History**

LHH was founded in 1908 by Miss Ashby, a professor of elocution, "to help alleviate the sufferings of those who had to live on practically no money at all". In 1935 LHH was incorporated. In 1977 total gifts made by LHH amounted to £13,600; in 1990 they amounted to £57,200; in 2004 they exceeded £78,000 and in the current year they are nearly £122,000.

**Chairman's Report for 2012/13**

This year has been just as busy as ever, with a constant stream of enquiries for financial help. Given the current economic climate, this is hardly surprising and with the announcements from the Government, of changes to benefits and stricter assessments for eligibility, we are likely to see an even greater increase in requests. Our secretaries, Moira Parrott and Yee Ling Hughes manage the applications for funds and are assiduous in the way they check for eligibility and accuracy of information.

Moira Parrott has been the League's secretary for 10 years, with special responsibility for our Quarterly Beneficiaries. She has developed a long-lasting and trusting relationship with many of them, visiting them all over the country as well as keeping in touch by telephone, e-mails, newsletters, Birthday and Christmas cards. She has decided to retire at the end of April 2013 and it goes without saying that she will be missed very much by us all; she has been a true treasure to the League. Moira leaves with our very best wishes for a happy and enjoyable retirement.

The Trustees are pleased to announce that Sue Freestone is taking over from Moira and the process of induction is well underway.

David Fellowes has also decided to retire, having been a Trustee for 13 years and was Chairman for a term during that time. He brought a wealth of valuable experience to the League, having worked with SSAFA in a similar capacity for many years. We will miss his expertise and sense of humour!

Julian Korn has stepped down as the League's Honorary Solicitor but remains a Trustee. We are pleased to welcome Ian Burman as our new Honorary Solicitor.

On behalf of all of us involved with the work of the League, I would like to express our sincere thanks for the continued support from individuals and organisations.

Beatrice A. Salter  
April 2013

**THE LEAGUE OF THE HELPING HAND**  
**REPORT OF THE GENERAL COMMITTEE**  
**FOR THE YEAR ENDED 31 MARCH 2013**

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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.

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.

**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.

**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 and the current policy is to help three different categories of beneficiary who suffer from illness or incapacity and are in need of financial assistance or respite; these are Regular Beneficiaries, Single Payment Beneficiaries and Carers, all of which need to be referred by independent agencies. The Charity operates throughout the United Kingdom.

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.

**Activities – achievements and performance**

LHH has established its grant making policy to achieve its objects for the public benefit to improve the lives of three groups of disadvantaged people, by advancing relatively small sums with which their lives can be improved significantly. The grant making policy is reviewed annually to ensure that it reflects the objects and advances public benefit.

**THE LEAGUE OF THE HELPING HAND**  
**REPORT OF THE GENERAL COMMITTEE**  
**FOR THE YEAR ENDED 31 MARCH 2013**

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**Regular Beneficiaries**

Twelve new people have been taken on as regular beneficiaries since April 2012. This brings the current total to 74. During this period the usual effort was made to visit the majority of people in their own homes and to keep in touch with everyone via regular newsletters, telephone and email. There will be a change in personnel at the beginning of the new financial year due to the secretary's retirement. A successor has been appointed and every effort will be made to reduce any anxiety this change may create for beneficiaries. The appointee will be fully inducted and supported by the outgoing secretary in order to ensure a minimum of disruption and a continuation of the friendly and personal communication at the core of the charity.

**Single Payment Beneficiaries**

The number of one-off grants has dropped slightly this financial year. Out of the 1,040 application forms received, LHH was able to give a positive response to 440 applicants (478 in 2011/12).

LHH Grants range from £50 to £250 maximum. Of the grants awarded, the average (mean) amount was £147 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 travelling and daily living expenses.

The Worshipful Company of Mercers' funding of £20,000 is a considerable boost to LHH's welfare programme, allowing more grants to be awarded than otherwise possible.

**Carers' Breaks**

LHH is now in the second year of the 3 year grant funding from The Sobell Foundation (£5000 per year, totalling £15,000). The grant is used solely for the purpose of Carer's Breaks.

**Financial Review**

**Overview**

We have been fortunate to be able to maintain the levels of investment income and grants to that achieved in the year 2011/12, although donations suffered a 40% downturn. This can only be explained by the uncertain economic climates. The result has been an overall decrease of approximately £11,500 when comparing with the 2011/12 year. As a direct result of the drop in income, the overall expenditure on one-off payments was reduced. Operating costs are at controllable levels.

**Income and Expenditure**

Investment income has remained static whilst the total of grants, donations and other income have reduced by 22%. Annual administration costs are at similar levels to the previous year.

**THE LEAGUE OF THE HELPING HAND**  
**REPORT OF THE GENERAL COMMITTEE**  
**FOR THE YEAR ENDED 31 MARCH 2013**

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**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 being similar to 2012 with the balance in Government and fixed interest accounts.

The market value of investments at the year end taking account of unrealised and realised gains and losses has improved by 11%.

**The Future**

The income forecast for this coming year 2013/14 is likely to be in line with that achieved for 2012/13.

The budget for 2013/14 envisages a continuation of existing activities with grants covered by net anticipated income after expenditure. LHH continues to source additional donations and funds.

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. LHH is mindful of the very uncertain economic conditions, and controls are in place to ensure we work within these conditions.

**Administrative Costs**

The secretariat continues to maintain costs on a very tight level whilst not inhibiting their work or the results to the beneficiaries.

**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.

**By order of the General Committee**

Date: 20 June 2013

**Yee Ling Hughes** - Secretary

**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 2013, which are set out on pages 8 to 13.

**Respective responsibilities of trustees and 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 2005)

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 Limited**  
**2 St Andrews Place**  
**Lewes**  
**East Sussex**  
**BN7 1UP**

**Date: 24 June 2013**

**LEAGUE OF THE HELPING HAND**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2013**

		<b>Unrestricted Funds</b>	
	Note	<b>2013</b>	2012
		£	£
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income:			
- Investment income		109,663	109,710
- Bank deposit interest		1,206	1,179
- Subscriptions		2,495	2,512
- Donations		17,270	28,791
- Grants		<u>20,000</u>	<u>20,000</u>
<b>TOTAL INCOMING RESOURCES</b>		<u><b>150,634</b></u>	<u>162,192</u>
<b>RESOURCES EXPENDED</b>			
Costs of generating funds:			
- Investment management costs		9,030	8,562
Charitable activities	2	146,100	151,624
Governance costs	3	<u>1,651</u>	<u>1,640</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u><b>156,781</b></u>	<u>161,826</u>
Net (outgoing)/incoming resources		(6,147)	366
Other recognised gains/(losses) on investment assets		<u>247,291</u>	<u>(35,546)</u>
<b>NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</b>		<b>241,144</b>	(35,180)
Fund balances at 1 April 2012		<u>2,249,602</u>	<u>2,284,782</u>
Fund balances at 31 March 2013		<u><b>2,490,746</b></u>	<u>2,249,602</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 2013**

		2013	2012
<b>INCOME</b>	£	£	£
Investment income receivable		<b>109,663</b>	109,710
Bank deposit interest		<b>1,206</b>	1,179
Subscriptions and donations		<b>19,765</b>	31,303
Mercer's grant		<b><u>20,000</u></b>	<u>20,000</u>
		<b>150,634</b>	162,192
<b>ADMINISTRATIVE EXPENSES</b>			
Communications	1,848		1,573
Accountancy fees	1,651		1,640
Secretariat fees	21,826		21,664
Sundry expenses	505		538
Office equipment purchase and maintenance	22		55
Insurance	<u>340</u>		<u>333</u>
		<b><u>26,192</u></b>	<u>25,803</u>
<b>NET INCOME</b>		<b>124,442</b>	136,389
<b>GIFTS</b>			
<b>Payments relating to regular beneficiaries:</b>			
Quarterly gifts	49,666		46,866
Christmas gifts	4,640		4,430
Holidays	3,470		2,800
Visits	2,523		3,003
<b>Payments to other beneficiaries:</b>			
One-off gifts	<u>61,260</u>		<u>70,362</u>
		<b><u>121,559</u></b>	<u>127,461</u>
<b>SURPLUS FOR THE FINANCIAL YEAR BEFORE INVESTMENT GAINS/(LOSSES)</b>		<b><u>2,883</u></b>	<u>8,928</u>

**STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES**

		2013	2012
		£	£
Retained surplus for the year		<b>2,883</b>	8,928
Investment managers fees		<b>(9,030)</b>	(8,562)
Realised gains/(losses) on investments		<b>20,978</b>	(26,522)
Unrealised gains/(losses) on revaluation of investments		<b><u>226,313</u></b>	<u>(9,024)</u>
Total recognised gains/(losses) for the year		<b><u>241,144</u></b>	<u>(35,180)</u>

The notes form part of these financial statements.

**THE LEAGUE OF THE HELPING HAND**

**BALANCE SHEET  
AS AT 31 MARCH 2013  
COMPANY NUMBER: 00307257**

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	Note	2013	2012
		£	£
<b>FIXED ASSETS</b>			
Investments	6	<b>2,468,661</b>	<u>2,221,361</u>
<b>CURRENT ASSETS</b>			
Debtors		<b>8,200</b>	7,088
Cash at bank		<b><u>15,792</u></b>	<u>25,732</u>
		<b>23,992</b>	32,820
<b>CREDITORS: Amounts falling due within one year</b>		<b><u>1,907</u></b>	<u>4,579</u>
<b>NET CURRENT ASSETS</b>		<b><u>22,085</u></b>	<u>28,241</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>2,490,746</u></b>	<u>2,249,602</u>
<b>FUNDS</b>			
Unrestricted funds			
- Includes revaluation reserve of £409,376 (2011: £195,594)		<b><u>2,490,746</u></b>	<u>2,249,602</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2013 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.

These financial statements were approved on behalf of the General Committee on 6 June 2013

Oliver Haines - (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 2013**

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**1. Accounting Policies**

**a) Basis of preparation**

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 April 2008). In addition they have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities 2005".

**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) Resources expended**

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 historical cost of the investments was £1,938,698 (2012 £1,981,978).

**THE LEAGUE OF THE HELPING HAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2013**

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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**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Grants	<b>121,559</b>	127,461
Other support costs	<b><u>24,541</u></b>	<u>24,163</u>
	<b><u>146,100</u></b>	<u>151,624</u>

**3. Governance Costs**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Accountancy fees	<b><u>1,651</u></b>	<u>1,640</u>

**4. Trustees remuneration**

No trustee received any remuneration for taking the role. It is not general practice to reimburse travel expenses to trustees.

**5. Taxation**

The company is a registered charity and under Section 505 (1) of the Income and Corporation Taxes Act 1988 is exempt from taxation.

**THE LEAGUE OF THE HELPING HAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2013**

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**6. Investments**

	<b>Investments</b>	<b>Cash</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2013</b>	<b>2012</b>
			<b>£</b>	<b>£</b>
Market value at 1 April 2012	<b>2,177,573</b>	<b>43,788</b>	<b>2,221,361</b>	2,264,458
Additions at cost	<b>246,289</b>	-	<b>246,289</b>	214,750
Disposal proceeds	<b>(323,078)</b>	-	<b>(323,078)</b>	(221,596)
Net investing movement	-	<b>76,789</b>	<b>76,789</b>	6,846
Investment income retained in CAF and Close Brothers	-	<b>1,039</b>	<b>1,039</b>	1,011
Investment manager's fees	-	<b>(9,030)</b>	<b>(9,030)</b>	(8,562)
Further funds invested	<u>-</u>	<u><b>8,000</b></u>	<u><b>8,000</b></u>	<u>-</u>
	<b>2,100,784</b>	<b>120,586</b>	<b>2,221,370</b>	2,256,907
Unrealised gains/(losses)	<b>226,313</b>	-	<b>226,313</b>	(9,024)
Realised gains/(losses)	<u><b>20,978</b></u>	<u>-</u>	<u><b>20,978</b></u>	<u>(26,522)</u>
Market value at 31 March 2013	<u><b>2,348,075</b></u>	<u><b>120,586</b></u>	<u><b>2,468,661</b></u>	<u><b>2,221,361</b></u>

**7. 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 made donations during the year. These include:-

Chiddick Charitable Trust  
Mr Alf Runcorn  
The Worshipful Company of Mercers  
The Coutts Charitable Trust  
Mr & Mrs T Hodgson  
Mrs D Blake  
Mrs Le Couteur  
The Bartholomew Charitable Trust  
The Gilander Foundation  
Mr W Horley  
Mrs E Thorn  
St Augustine Whitton Parochial Church Council  
Matthews Wrightson Charity Trust  
Sir John Sumner's Trust  
The Sobell Foundation  
Mr D Scaping  
The Sydney Black Charitable Trust  
Mr A Blackley  
Spencer Hart Charitable Trust

### SUPPORTING LHH

LHH welcomes fundraising support by all methods, such as:

- Gift Aid
- Donations
- Events and sponsorship
- Legacies
- Membership of LHH
- [Easyfundraising.org.uk](http://Easyfundraising.org.uk) – a website via which donations may be made whilst ordering goods and services online