

# The League of The Helping Hand

ANNUAL REPORT & FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2012



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 2012**

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

14	Donations and Tax Repayment Details
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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  
Mrs P Boucher  
Ms M Burton (Appointed February 2012)  
Mr T R Darvall (Resigned April 2012)  
Mr D Fellowes  
Mrs J Horley  
Mrs G Lavelle  
Mrs E Thorn (Appointed February 2012)

Hon. Life Member: Mr P de Winton

Secretariat: Mrs M Parrott  
Mrs YL Hughes  
PO Box 342, Burgess Hill, RH15 5AQ  
Tel: 01444 236099 E Mail: [secretary@lhh.org.uk](mailto: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

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 2012**

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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 £128,000.

**Chairman's Report for 2011/12**

Last year I wrote of the great uncertainty faced by the debt crisis in the United Kingdom. This year the future does not seem to be much clearer, other than the forecast of the financial downturn lasting much longer than hoped. This translates into situations of hardship and need for individuals and families with already overstretched finances.

Applications to LHH continue to arrive in great numbers. Each case is supported by a professional sponsor and is checked by our assistant secretary Yee Ling Hughes, who then distributes cases that meet LHH's criteria to members of the Case Committee for a final decision. Occasionally, a case is then considered for on-going support. This is then passed on to the secretary Moira Parrott, who maintains contact and visits these regular beneficiaries. Each regular beneficiary is visited either annually or every two years, depending on geographical location.

Recently, Tim Darvall has resigned as a Trustee from LHH, having been a General Committee member since 1985. His contribution in terms of regulation and scrutiny has been invaluable. During the year, two new Trustees have joined LHH, Eleanor Thorn and Mary Burton, both of whom bring valuable expertise and experience to the General Committee.

Our Honorary Solicitor, Julian Korn has notified LHH that he retires this year but I am delighted to report that he has agreed to remain as a Trustee and has persuaded a colleague to take over his role as Honorary Solicitor. Julian has been a member of the General Committee for many years and has most generously allowed LHH's meetings to be held in his firm's offices.

The General Committee continues to distribute funds according to its original objectives, throughout the United Kingdom and will continue to do so in the future.

I wish to thank on behalf of the General Committee, all organisations and individuals who generously support the work of the League, enabling us to give financial assistance to those in great need.

Beatrice A. Salter  
June 2012

**THE LEAGUE OF THE HELPING HAND**  
**REPORT OF THE GENERAL COMMITTEE**  
**FOR THE YEAR ENDED 31 MARCH 2012**

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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 currently 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. Operations extend 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 2012**

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**Regular Beneficiaries**

During the period April 2011 to March 2012 thirteen new people became regular beneficiaries. Taking into account the natural turnover and depletion in numbers, the overall total of people receiving regular grants increased from an average of 65 to 70. The secretary contacted the majority of people to arrange a visit and managed to see 62 people in their own homes. Unfortunately there are always a small number of people who are unavailable to visit due to illness, hospital appointments etc. The visiting trips are arranged and carried out as economically as possible and it is not always possible to return to an area already visited. The focus on ensuring that all regular beneficiaries feel that they are known and cared about as individuals rather than just being names on a list, remains central to the philosophy and is a priority for the secretary who keeps in regular touch with everyone.

**Single Payment Beneficiaries**

LHH has slightly increased the number of one-off grants this financial year. The average grant being awarded has been maintained at £150. The grants range from £50 to £250 maximum.

Out of the 1,153 application forms received in 2011/12 (1,131 in 2010/11), LHH was able to give a positive response to 41% of applicants with 478 grants being awarded (445 in 2010/11). Grants were used to help with 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' grant funding of £20,000 has helped LHH considerably in maintaining the level of welfare activity this year.

**Carers' Breaks**

LHH has been fortunate to secure a new 3 year grant totalling £15,000 from The Sobell Foundation which is being spent on Carers' Breaks. The new funding will enable financial assistance to be offered for Carers as a contribution to a well deserved rest.

**Financial Review**

**Overview**

This year has seen an improvement in investment income and donations despite the investment valuation being lower than in 2011 as a direct result of the uncertain economic climate. Improved income has enabled LHH to increase the level of grants. The operating costs are at controllable levels.

**Income and Expenditure**

Investment income improved by 15% and grants, donations and other income have improved overall income by 19%. Annual costs have increased marginally due to a small increase in secretarial remuneration.

**THE LEAGUE OF THE HELPING HAND**  
**REPORT OF THE GENERAL COMMITTEE**  
**FOR THE YEAR ENDED 31 MARCH 2012**

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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 2011 with the balance in Government and fixed interest accounts.

The portfolio valuation has reduced by 1.90%. In the twelve months to 31 March 2012 the total return has been 3.53% compared to a return of 3.35% from the benchmark.

**The Future**

The income forecast for this coming year 2012/13 is that achieved for 2011/12.

The budget for 2012/13 envisages a continuation of existing activities with grants covered by net anticipated income after expenditure. The Trustees continue 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 whilst being mindful of the very uncertain economic conditions. Controls are in place to ensure the Trustees work within these conditions.

**Administrative Costs**

The secretariat continues to maintain costs at 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. Accordingly, the level of reserves held 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: 21st July 2012

**MORIA PARROTT** - 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 2012, 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: 26th July 2012**

**LEAGUE OF THE HELPING HAND**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2012**

	Note	<b>Unrestricted Funds</b>	
		<b>2012</b> £	<b>2011</b> £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income:			
- Investment income		109,710	94,496
- Bank deposit interest		1,179	476
- Subscriptions		2,512	2,422
- Donations		28,791	20,539
- Grants		<u>20,000</u>	<u>20,000</u>
<b>TOTAL INCOMING RESOURCES</b>		<u><b>162,192</b></u>	<u><b>137,933</b></u>
<b>RESOURCES EXPENDED</b>			
Costs of generating funds:			
- Investment management costs		8,562	8,329
Charitable activities	2	151,624	136,115
Governance costs	3	<u>1,640</u>	<u>1,660</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u><b>161,826</b></u>	<u><b>146,104</b></u>
Net incoming/(outgoing) resources		366	(8,171)
Other recognised (losses)/gains on investment assets		<u>(35,546)</u>	<u>93,550</u>
<b>NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR</b>		<b>(35,180)</b>	85,379
Fund balances at 1 April 2011		<u><b>2,284,782</b></u>	<u>2,199,403</u>
Fund balances at 31 March 2012		<u><b>2,249,602</b></u>	<u><b>2,284,782</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 2012**

		2012	2011
<b>INCOME</b>	£	£	£
Investment income receivable		<b>109,710</b>	94,496
Bank deposit interest		<b>1,179</b>	476
Subscriptions and donations		<b>31,303</b>	22,961
Mercer's grant		<u><b>20,000</b></u>	<u>20,000</u>
		<b>162,192</b>	<u>137,933</u>
<b>ADMINISTRATIVE EXPENSES</b>			
Communications	<b>1,573</b>		1,698
Accountancy fees	<b>1,640</b>		1,660
Secretariat fees	<b>21,664</b>		19,840
Investment managers fees	<b>8,562</b>		8,329
Sundry expenses	<b>538</b>		453
Office equipment purchase and maintenance	<b>55</b>		-
Insurance	<u><b>333</b></u>		<u>313</u>
		<u><b>34,365</b></u>	<u>32,293</u>
<b>NET INCOME</b>		<b>127,827</b>	<u>105,640</u>
<b>GIFTS</b>			
<b>Payments relating to regular beneficiaries:</b>			
Quarterly gifts	<b>46,866</b>		40,681
Christmas gifts	<b>4,430</b>		3,440
Holidays	<b>2,800</b>		2,500
Visits	<b>3,003</b>		1,962
<b>Payments to other beneficiaries:</b>			
One-off gifts	<u><b>70,362</b></u>		<u>65,228</u>
		<u><b>127,461</b></u>	<u>113,811</u>
<b>SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR BEFORE INVESTMENT (LOSSES)/GAINS</b>		<u><b>366</b></u>	<u>(8,171)</u>

**STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES**

		2012	2011
		£	£
Retained surplus/(deficit) for the year		<b>366</b>	(8,171)
Realised (losses)/gains on investments		<b>(26,522)</b>	15,578
Unrealised (losses)/gains on revaluation of investments		<u><b>(9,024)</b></u>	<u>77,972</u>
Total recognised (losses)/gains for the year		<u><b>(35,180)</b></u>	<u>85,379</u>

The notes form part of these financial statements.

# THE LEAGUE OF THE HELPING HAND

## BALANCE SHEET AS AT 31 MARCH 2012 COMPANY NUMBER: 00307257

	Note	2012	2011
		£	£
<b>FIXED ASSETS</b>			
Investments	6	<b>2,221,361</b>	<u>2,264,458</u>
<b>CURRENT ASSETS</b>			
Debtors		<b>7,088</b>	6,756
Cash at bank		<b><u>25,732</u></b>	<u>16,555</u>
		<b>32,820</b>	23,311
<b>CREDITORS: Amounts falling due within one year</b>		<b><u>4,579</u></b>	<u>2,987</u>
<b>NET CURRENT ASSETS</b>		<b><u>28,241</u></b>	<u>20,324</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>2,249,602</u></b>	<u>2,284,782</u>
<b>FUNDS</b>			
Unrestricted funds			
- Includes revaluation reserve of £195,594 (2011: £231,092)		<b><u>2,249,602</u></b>	<u>2,284,782</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2012 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 21st July 2012

OLIVER HAINES - (Hon Treasurer)

The notes form part of the financial statements

**THE LEAGUE OF THE HELPING HAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2012**

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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.

**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 £1,981,978 (2011 £1,988,873).

**THE LEAGUE OF THE HELPING HAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2012**

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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**

	2012	2011
	£	£
Grants	127,461	113,811
Other support costs	<u>24,163</u>	<u>22,304</u>
	<u>151,624</u>	<u>136,115</u>

**3. Governance Costs**

	2012	2011
	£	£
Accountancy fees	<u>1,640</u>	<u>1,660</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 2012**

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**6. Investments**

	<b>Investments</b>	<b>Cash</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2012</b>	<b>2011</b>
			<b>£</b>	<b>£</b>
Market value at 1 April 2011	2,219,965	44,493	2,264,458	2,182,303
Additions at cost	214,750	-	214,750	523,736
Disposal proceeds	(221,596)	-	(221,596)	(534,206)
Net investing movement	-	6,846	6,846	10,470
Investment income retained in CAF and Close Brothers	-	1,011	1,011	401
Investment manager's fees	-	(8,562)	(8,562)	(8,329)
Bank charge	-	-	-	(5)
Funds withdrawn	-	-	-	(3,462)
	<u>2,213,119</u>	<u>43,788</u>	<u>2,256,907</u>	2,170,908
Unrealised (losses)/gains	(9,024)	-	(9,024)	77,972
Realised (losses)/gains	<u>(26,522)</u>	<u>-</u>	<u>(26,522)</u>	<u>15,578</u>
Market value at 31 March 2012	<u>2,177,573</u>	<u>43,788</u>	<u>2,221,361</u>	<u>2,264,458</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:-

JL Wine Charitable Trust  
Chiddick Charitable Trust  
Mr A Blackley  
The Worshipful Company of Mercers  
The Coutts Charitable Trust  
The Gilander Foundation  
HC Coleman Charitable Trust  
The Bartholomew Charitable Trust  
Mrs Le Couteur  
Mr Alf Runcorn  
The Cotton Trust  
The Sobell Foundation  
Mansell Construction Services Ltd  
ZVM Rangoonwala Foundation  
RS Brownless Charitable Trust  
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