



Annual Report & Financial Statements

Year Ended 31st March 2025

Founded 1908 Registered Charity No: 208792

A Company Limited by Guarantee

Registered in England No: 00307257

Legal & Administrative Information

Vice Presidents

P de Winton
G Lavelle
M Parrott

General Committee

Chair Person T Brown
Hon. Treasurer W Lavelle
N Cowland
C Foster
N Hay
J Korn
D McBride
M Patterson
J Vockrodt

Secretariat

J Crow
S Freestone
YL Hughes
PO Box 342, Burgess Hill,
RH15 5AQ
01444 236099
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

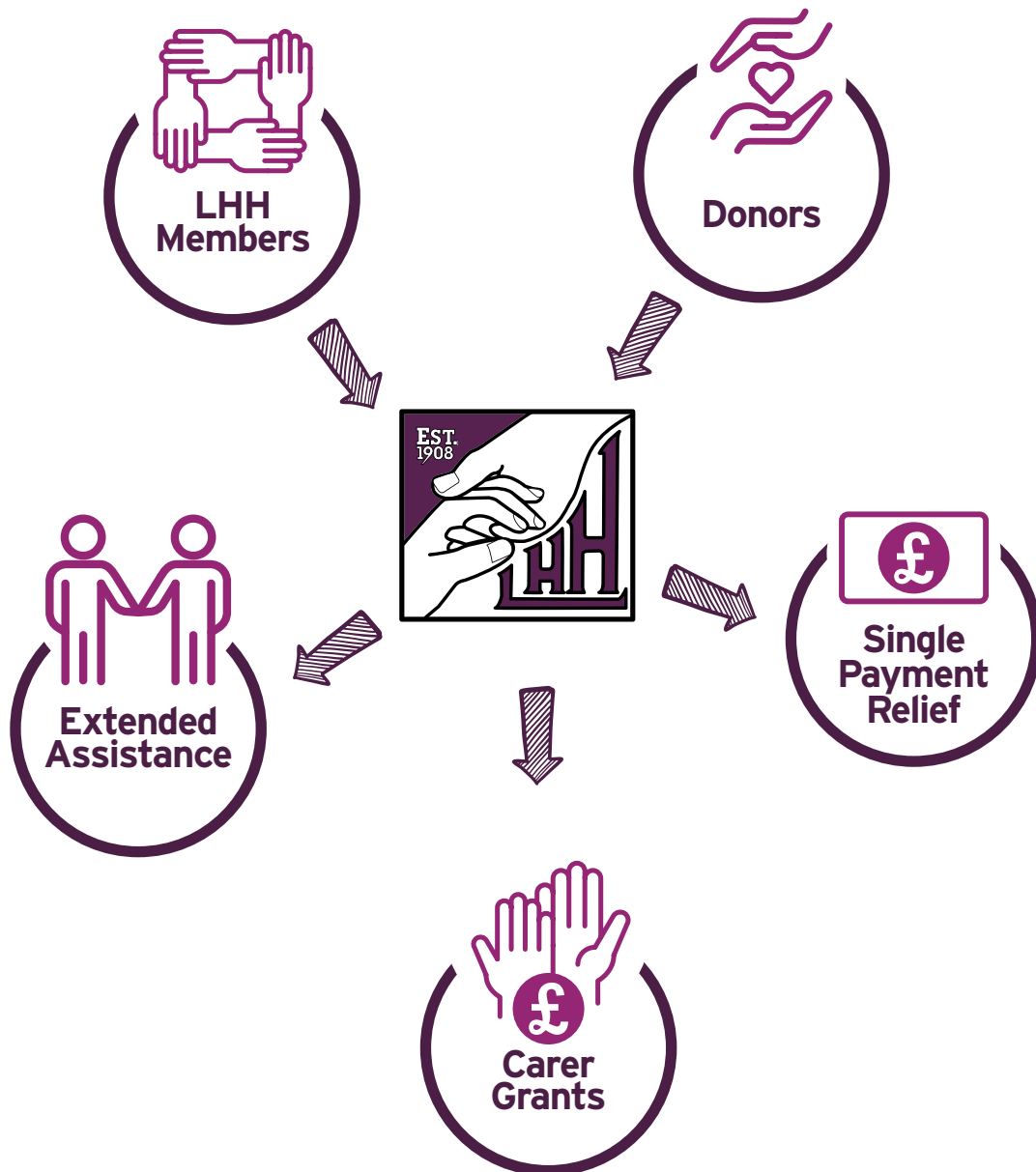
Evelyn Partners
4th Floor
EQ Building
Victoria Street
Bristol
BS1 6AS

Contents

Legal and Administrative Information	2
Report of the Trustees	3
Independent Examiner's Report	14
Statement of Financial Activities	15
Income Statement	16
Statement of Comprehensive Income	17
Balance Sheet	18
Notes to the Financial Statements	19

Report of the Trustees

The Trustees have pleasure in presenting their annual report and financial statements for the year ended 31st March 2025 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.



Structure, Governance and Management

Objective and Activities

The Charity's objectives are restricted specifically to help and alleviate individual cases of suffering in mind or body in individuals who are in severe financial distress and unable, through disability or severe illness, to provide the necessities of life. The Charity's objectives extend to individuals in the United Kingdom (including England, Wales, Scotland, and Northern Ireland).

The current policy is to help three different categories of beneficiaries: Extended Assistance, Single Payment and Carers, all of whom require referral by independent agencies.

LHH 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, 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.

Activities - achievements and performance

“ With the increasing prevalence of poverty amongst the disabled in the UK the original *raison d'être* of LHH becomes even more relevant. With limited funds, the challenge is who to help and who to reluctantly disappoint. ”

Trevor J Brown - Chair, LHH

Our work must be understood within the broader socio-economic environment in which we operate. According to the Joseph Rowntree Foundation (JRF), 21% of the UK population—approximately 14.3 million people—live in poverty. Poverty is defined as the inability to achieve a minimum standard of living. JRF estimates that to avoid poverty, a single person requires an income of £28,000 per year, while a family with two children needs £69,400 annually.

Even more starkly, 3.8 million people in the UK meet the JRF's definition of *destitution*—the inability to stay warm, clean, dry, and fed.

LHH focuses its support on individuals experiencing financial hardship due to disability. In this demographic, poverty rates are significantly higher than the national average. JRF reports that 35% of working-age adults with a disability live in poverty, and 36% of children live in households where at least one adult is disabled. Notably, mental health conditions are identified as a form of disability in half of all individuals living in poverty.

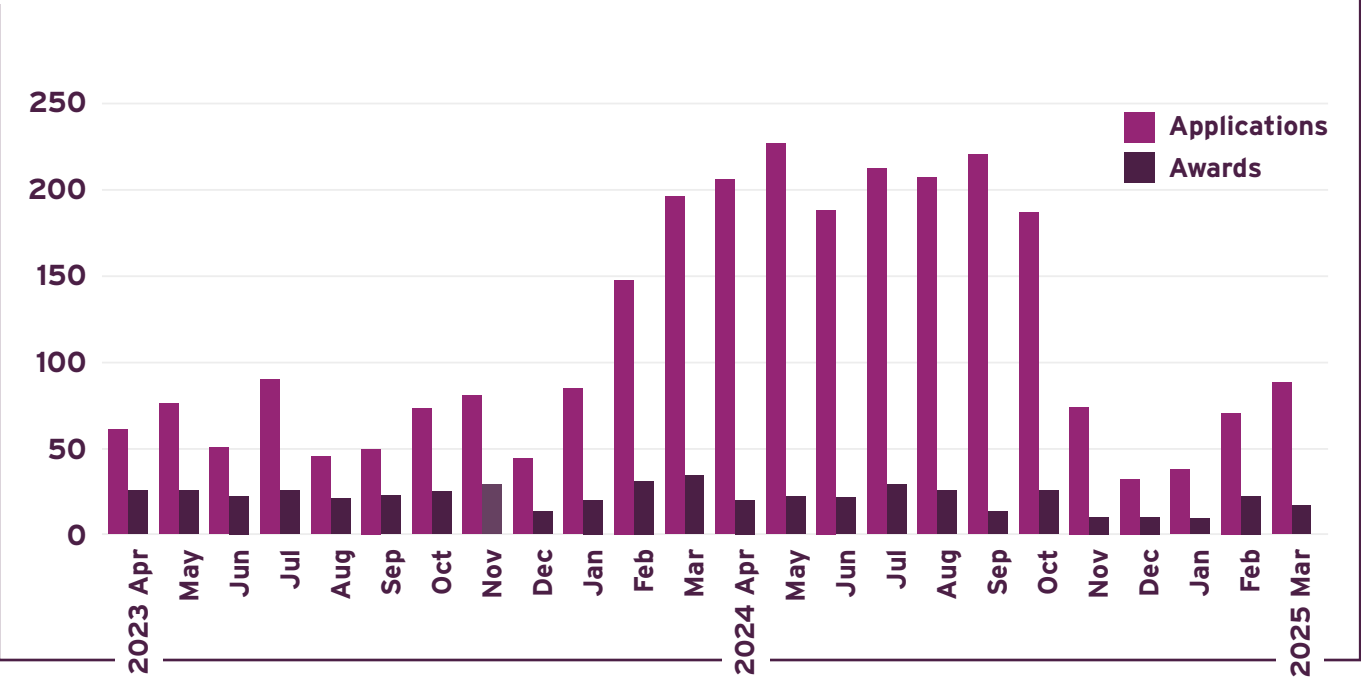
This growing association between mental health and poverty is mirrored in the applications we receive. It presents a challenge for trustees, who must assess the severity and impact of each applicant's condition. Diagnoses such as schizophrenia, bipolar disorder, or panic attacks clearly restrict employment opportunities. However, cases citing untreated anxiety or reactive depression as barriers to work require careful evaluation. With limited resources and a high volume of applications—many involving severe physical disability—decisions must be made about where our support can be most effective.

To ensure accessibility, LHH publicised its grant-making activity through the *Turn2Us* website over a ten-month period. This led to a surge in applications that exceeded our available funds. In response, we introduced stricter evidence requirements to help prioritise assistance for those facing the greatest financial hardship and most serious disabilities.

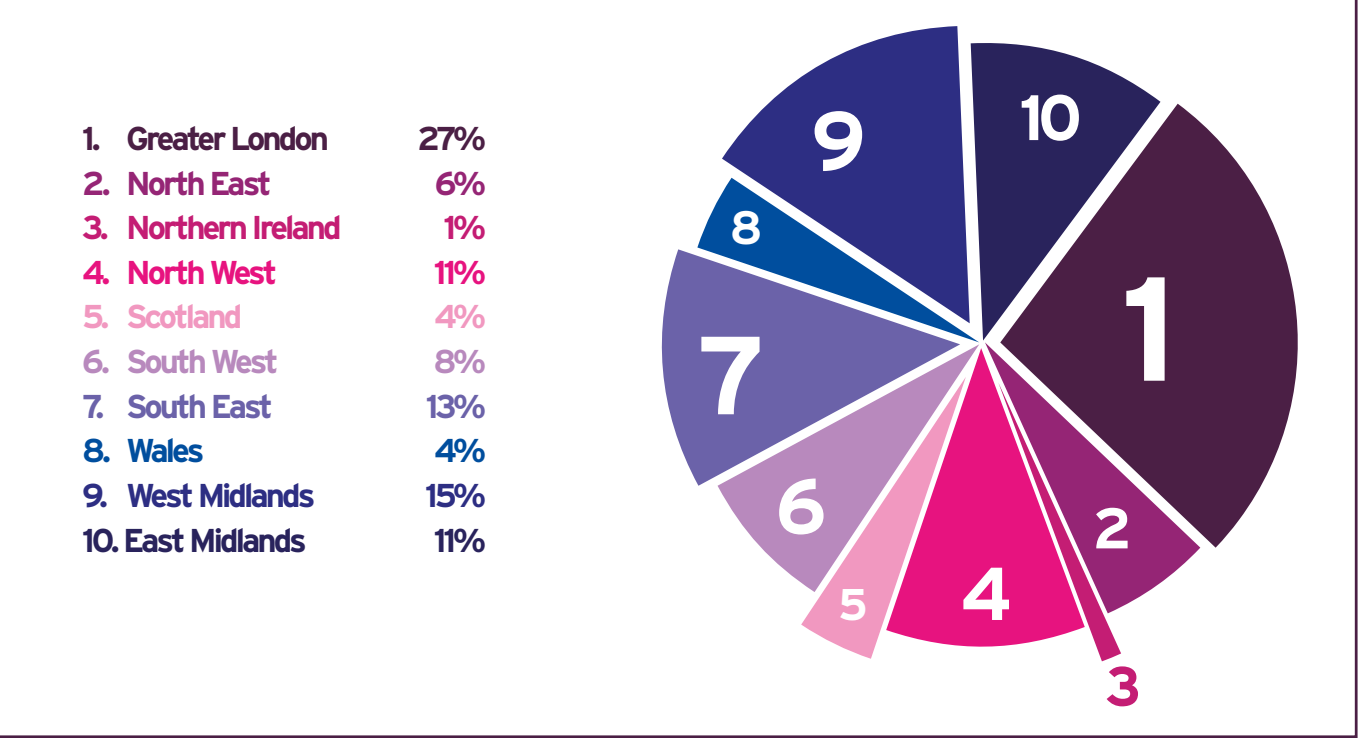
Other charities face similar pressures and have adopted various strategies to manage demand. These include limiting applications to referrals from preferred sponsors or closing application windows when funds are exhausted. In contrast, LHH continues to assess all applications, ensuring that our limited weekly resources are directed toward those in greatest need. Unfortunately, this means that many applicants are unsuccessful, underscoring the Trustees' commitment to increasing fundraising efforts so that we can extend support to more individuals.

LHH provides one-off grants across the United Kingdom and remains committed to raising awareness among sponsors, particularly in the most deprived areas of the country.

Monthly Applications & Awards 2023 - 2025 Figure 1



Applications by Region Figure 2





Extended Assistance

The LHH trustees are particularly proud of the Extended Assistance programme where the most impact can be made to those in the most financially challenging and often emotionally challenging circumstances.

Sponsors apply to LHH for one-off grants to fund essential items such as white goods, bedroom furniture, or other necessities that support a basic standard of living. From these applications, individuals identified as being in the greatest need—often meeting the definition of destitution (the inability to stay warm, clean, dry, and fed)—may be invited to join our Extended Assistance programme, which offers sustained financial support and emotional care from our Beneficiary Support Officer.

As of 31 March 2025, there are 49 beneficiaries enrolled in the Extended Assistance programme. These individuals receive regular grants, Christmas gifts, newsletters, and compassionate, personalised support.

Where possible, the Support Officer also conducts home visits. Support is provided for a defined period, typically between one and three years, depending on individual circumstances. In the financial year 2024/25, the programme distributed a total of £54,504.

Of the 49 beneficiaries, 42 live in single-adult households, and 22 of these include dependent children. Notably, 52% of beneficiaries experience anxiety and/or depression, and in over half of those cases, mental health challenges are compounded by physical disability.

Many beneficiaries tell us that the emotional support offered through the programme is the most valued aspect. A number of single-adult households have no close family or friends to rely on, and a kind voice on the phone or a visit from our Support Officer can make a profound difference in their well-being.

Opposite is a single poignant message that epitomises the value and service we aim to offer:-

“”

When I came to you, I had just left an abusive relationship. I was living in a refuge with nothing but a few clothes and the belongings social services had managed to recover for my daughter. I fled with a half-empty suitcase, packed with her things, only to be told by a police officer that I couldn't take her with me – something I now understand was a serious mishandling of the situation. I was devastated. I removed her belongings and left with just a pile of clean laundry grabbed in a panic. I had only two pairs of leggings, a flannel shirt, and the clothes on my back. I thought I'd see my daughter the next day – but it took two and a half weeks to get her back, and I even had to go to the High Court in London in the proceedings.

After that, I spent 14 months without a stable home – staying with friends, family, in a refuge for five months, a hotel for three weeks, and then six months in temporary accommodation. I left that relationship in 2022 with only a handful of clothes. But with your help, I built a home for me and my children.

I'll never forget that for a long time, I only had one lamp – one lamp that I would carry from room to room, from the refuge to my temporary flat. A lamp! Because even something that small wasn't affordable at the time. Your help – and the grants you provided – helped me buy white goods, furniture, and even removal men when I finally moved into social housing.

As someone with OCD, the thought of using second-hand furniture caused huge anxiety. But thanks to your charity, I was able to buy new, clean, safe furniture – pieces I had chosen myself.

After everything I had been through, owning something just for me, something that wasn't taken or controlled by someone else, meant the world. It gave me back a sense of ownership and dignity.

Every time I look around my home, I see reminders of how far I've come – and of the people who helped me get here.

You helped me create a space where I could host my family for Christmas. You made birthdays magical for my daughter. You gave me the ability to breathe, to rebuild, and to believe again.

You also supported me emotionally, encouraging me to apply for benefits I didn't think I deserved. And when I entered a second difficult relationship, your words and presence reminded me that I did deserve help. I remained financially independent, didn't allow him into my home or finances – and that decision helped me stand strong in court proceedings later.

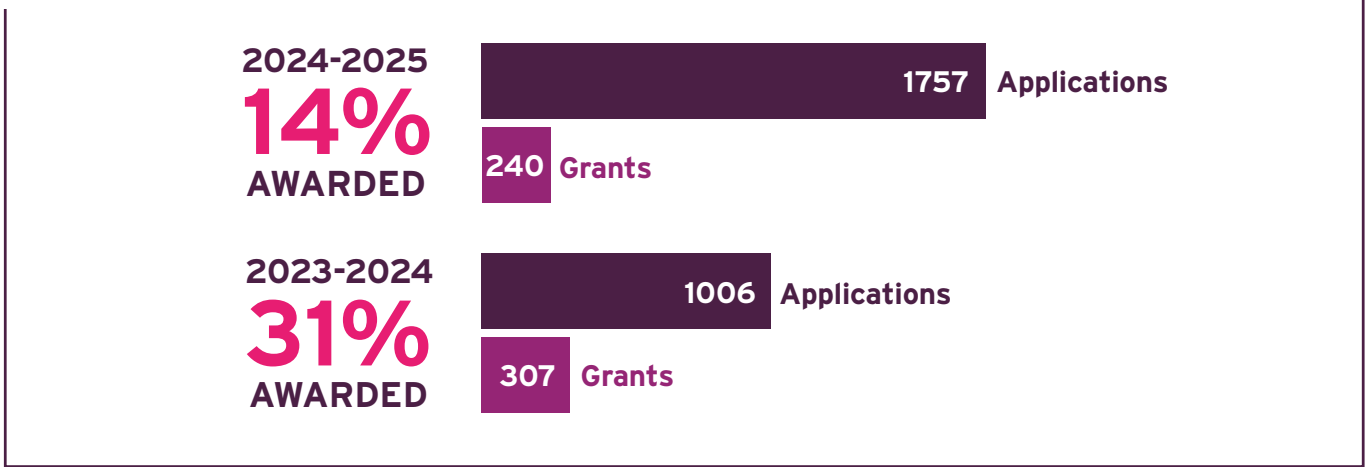
I now have a beautiful little boy and my beautiful daughter too. The lessons and support you gave me meant I could provide for my son too. You helped me create a safe, warm, loving home. You helped me regain my independence. You helped me believe I could stand on my own.

Sue, you and everyone at LHH are life-changing. You help people find strength, independence, and hope. You reminded me that there are good people out there. I will never forget you, and I will always be thankful. You helped me build more than a home – you helped me rebuild myself.



Single Grants Provided

Figure 3



Single Payment Relief

All applications to LHH are initially made through the Single Payment Programme. In 2024/25, we received 1,757 applications—an increase of 75% compared to the previous year, as previously discussed. However, without a corresponding rise in available funding, the proportion of successful applications fell from 31% to just 14%. . (Figure 3).

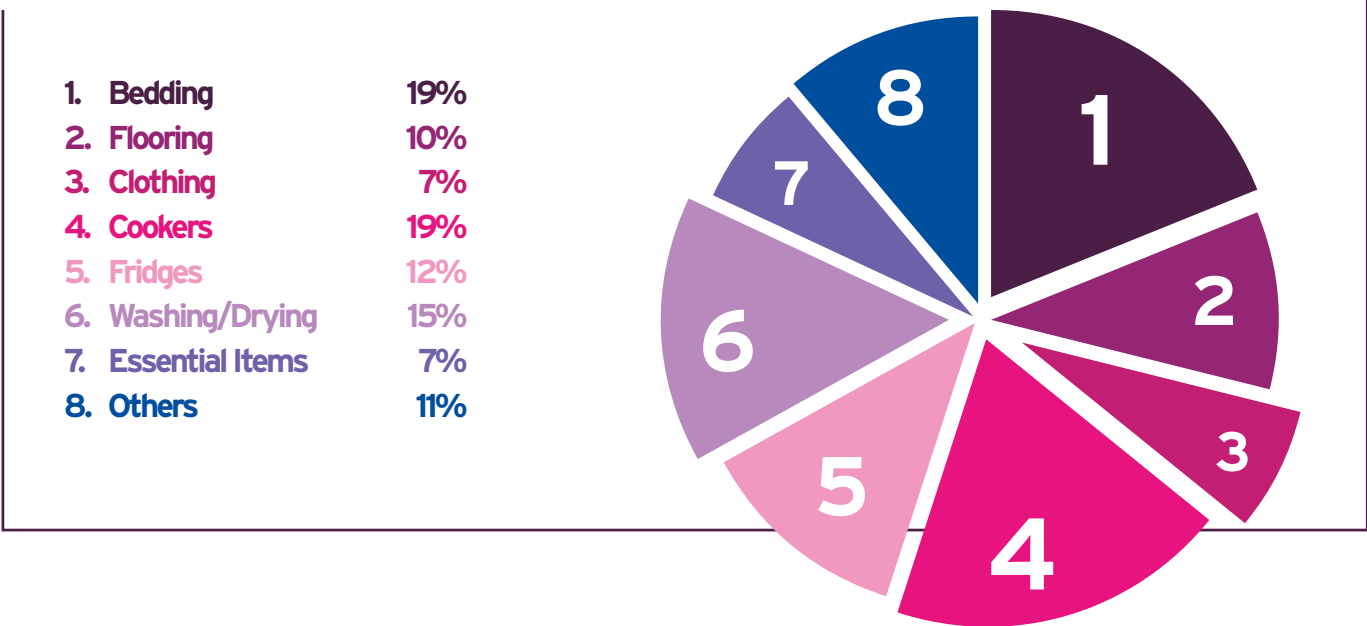
During this period, grants totalling £61,823 were awarded. In addition to financial assistance, the LHH secretariat provides applicants with advice and guidance on other charitable funders and benefit entitlements that may be available to them.

Grants are primarily provided for essential household items such as white goods. (Figure 4) However, where trustees determine that a requested item is essential to daily living, funding may be awarded—up to a maximum of £300 per grant.

One continuing challenge is flooring. When individuals or single-parent families are placed by local authorities into unfurnished accommodation with bare concrete floors, LHH endeavours to help. Unfortunately, the overall cost of adequate flooring is often beyond our financial reach, limiting the extent to which we can respond.

Single Grants Breakdown

Figure 4



LHH receive many letters of thanks following our awards, the following are typical of the impact we have on people with nowhere else to turn.

“”

**Thank you so much for the grant award.
It eased the pressure on my mental health, enabling me to buy everything my daughter needed for secondary school whilst being able to buy groceries at the same time.
Once again I sincerely thank you.**

“”

**Thank you very much for your support.
With this grant we were able to buy a new king size mattress which is better for us and our disabilities.
We are getting better sleep with less soreness during the sleep. It is improving our rest time spent in the bed.**

“”

**The grant was the best thing that helped me to be independent and wash my clothes at home. I am elderly and disabled and couldn't hand-wash my clothes at home or go to a public laundrette in town. This grant brought tears of joy to my eyes.
It got me out of my depression. I really appreciate it. Thank you.**

“”

**I'm eternally grateful. I have very expensive medication that needs to be kept in the fridge.
Without your help I don't know what I would have done. Appreciate so so much, it's bigger than we had. Medicines take up a full shelf but still room for other things and water dispenser at front is encouraging my children to drink more water. Thank you so much again.**

“”

**I was so lucky to be granted the award as it paid for a new manual wheelchair that I desperately needed.
It has enabled me to move around my home with ease I can't thank you enough it has made a huge difference to my life.
Without the grant I would have no way to purchase my wheelchair.**

A Special Thank You

In May last year, the Jermyn Street Theatre donated an evening performance of "Laughing Boy" by Sara Ryan to the LHH. A very successful evening which helped to expand awareness of the charity to a wider audience and raise funds. A big thank you to the Directors of the Jermyn Street Theatre for their generosity.

We also wish to thank the Spencer Hart Charitable Trust, whose generous giving has helped so many people.

Lastly, it is through the hard work and determination of the Board of Trustees and our members that the charity LHH will continue to thrive.



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 2019)".

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 2](#).

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.

Financial Review ending March 2025



Overview

We talked last year about inflation moving in the right direction, in fact it has remained a little more stubborn than some envisaged and as a result the cost of living remains a key concern for all.

Single payment amounts remained static on the previous year, capped at £300. It's a trade off from the trustee's perspective in awarding a grant of a relevant size such that it can effect change whilst also wanting to be able to make awards to as many deserving recipients as possible.

The portfolio generated income of £110k, down around 13% on the previous year. The trustees in conjunction with the fund manager reviewed the risk profile of the portfolio and the benchmark. A decision was taken at the November 2024 trustee meeting, with the fund managers also in attendance, that they would begin to move the portfolio towards a total return strategy. This was likely to have a short term impact on available income (historically largely generated from dividends), but this shortfall would be made up via liquidity from within the portfolio.

See the fund managers' report for more detail of portfolio performance. The portfolio performance saw a slight rise in the net asset value (£2.48mm March 2025 v £2.45mm March 2024). Considering the market volatility in the first quarter of 2025, this was a solid result. The portfolio is defensively managed.

As per previous years the trustees agreed that they would pay out as much in grants as the cash position at the bank (CAF) would allow for and would not be looking for a surplus come year end. However due to a very generous grant from Spencer Hart that arrived in March 2025 LHH closed the year with a larger than anticipated surplus, of just under £17k. Total inflows, excluding investment income from the portfolio, totalled £65k versus £13.2k in the previous year.

The upcoming financial year

The strategy remains to maximise the number of grants and ensure surplus cash is put to work. The downside of this approach is, of course that at times we could find ourselves with depleted cash reserves which could in turn affect our single payments. The fixed costs of LHH are made up of the running costs of the Charity, which remain incredibly light and the committed extended assistance recipients. Any residual income is then used for the single payment beneficiaries.

The budget for year starting April 2025 is very much in line with that of the previous year. Additional fund raising remains an important factor in determining how many we can help, but we are also realistic and know that this is a difficult task.

We remain dependant on the dividend income from the investment portfolio. We think this will be a little lower than in previous years for reasons explained above, however, not concerningly so.

The trustees ensure minimal administrative expenses but have shown a slight increase in these costs versus the previous year.



Investment Management

The investment portfolio is managed by Evelyn Partners (EP). In order to comply with the Trustee Investment Act 2000, and as recommended by EP, 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 EP. 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.

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.

- 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

Caroline Foster - Company secretary

Date: 31 July 2025

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

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31st March 2025 which are set out on pages 12 to 18.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Date: 31 July 2025

THE LEAGUE OF THE HELPING HAND

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted Funds	
	Note	2025	2024
		£	£
INCOME			
Investments		109,717	126,288
Bank deposit interest		1,433	1,555
Charitable activities			
- Subscriptions		2,952	2,960
- Grants		50,000	-
Legacy		1,000	-
Donations		<u>10,071</u>	<u>8,600</u>
TOTAL INCOME		<u>175,173</u>	<u>139,403</u>
EXPENDITURE			
Charitable activities	2	148,729	169,262
Raising funds			
- Fundraising activities		349	115
- Investment managers' fees		<u>9,561</u>	<u>10,072</u>
TOTAL EXPENDITURE		<u>158,639</u>	<u>179,449</u>
		16,534	(40,046)
Net gains/(losses) on investments		<u>47,935</u>	<u>(59,076)</u>
NET MOVEMENT IN FUNDS		64,469	(99,122)
Fund balances at 1 April 2024		<u>2,509,482</u>	<u>2,608,604</u>
Fund balances at 31 March 2025		<u>2,573,951</u>	<u>2,509,482</u>

The notes form part of these financial statements

THE LEAGUE OF THE HELPING HAND

INCOME STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

		2025	2024
INCOME	£	£	£
Investment income receivable		109,717	126,288
Bank deposit interest		1,433	1,555
Legacy		1,000	-
Subscriptions and donations		<u>63,023</u>	<u>11,560</u>
		175,173	139,403
ADMINISTRATIVE EXPENSES			
Communications	2,823		2,516
Accountancy fees	2,394		2,328
Secretariat fees	7,621		6,624
Fundraising activities	349		115
Investment manager's fees	9,561		10,072
Equipment	155		-
Sundry expenses	566		470
Insurance	312		297
IT expenses and data storage	<u>749</u>		<u>572</u>
		<u>24,530</u>	<u>22,994</u>
NET INCOME		150,643	116,409
BENEFICIARY SUPPORT			
Single payment beneficiaries	17,782		15,454
Regular beneficiaries	9,871		11,671
Beneficiary visits	<u>1,937</u>		<u>1,638</u>
		29,590	<u>28,763</u>
GRANTS			
Payments relating to regular beneficiaries:			
Extended Assistance grants	39,396		45,111
Christmas grants	3,300		4,070
Payments to other beneficiaries:			
One-off grants	<u>61,823</u>		<u>78,511</u>
		<u>104,519</u>	<u>127,692</u>
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR BEFORE INVESTMENT GAINS/(LOSSES)		<u>16,534</u>	<u>(40,046)</u>

The notes form part of these financial statements.

THE LEAGUE OF THE HELPING HAND

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
	£	£
Retained surplus/(deficit) for the year	16,534	(40,046)
Realised gains/(losses) on investments	47,607	(7,250)
Unrealised gains/ (losses) on revaluation of investments	<u>328</u>	<u>(51,826)</u>
Total recognised gains/ (losses) for the year	<u>64,469</u>	<u>(99,122)</u>

The notes form part of these financial statements.

THE LEAGUE OF THE HELPING HAND
BALANCE SHEET
AS AT 31 MARCH 2025
COMPANY NUMBER: 00307257

	Note	2025	2024
		£	£
FIXED ASSETS			
Investments	5	2,534,871	<u>2,513,418</u>
CURRENT ASSETS			
Debtors	6	4,995	7,178
Cash at bank		<u>37,516</u>	<u>1,376</u>
		42,511	8,554
CREDITORS: Amounts falling due within one year	7	<u>3,431</u>	<u>12,490</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>39,080</u>	<u>(3,936)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,573,951</u>	<u>2,509,482</u>
FUNDS			
Unrestricted funds		2,377,955	2,238,433
Revaluation reserve		<u>195,996</u>	<u>271,049</u>
Total unrestricted funds		<u>2,573,951</u>	<u>2,509,482</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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

.....
Trevor Brown – Trustee

Date: 31 July 2025

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 2025

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 2019), 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 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.

THE LEAGUE OF THE HELPING HAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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.

i) Debtors

Debtors fall into the definition of assets and encompass amounts due from the stockbroker for income and prepayments.

j) Creditors

Creditors fall into the definition of liabilities and encompass accruals for costs not yet billed or processed.

2. Charitable Activities

	2025	2024
	£	£
Grants and other associated costs	134,109	156,455
Independent Examiner's fees	2,394	2,328
Other support costs	<u>12,226</u>	<u>10,479</u>
	<u>148,729</u>	<u>169,262</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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. Investments/financial instruments

	Investments	Cash net of liabilities	Total 2025	Total 2024
	£	£	£	£
Market value at 1 April 2024	2,439,856	73,562	2,513,418	2,586,048
Additions at cost	944,714	-	944,714	354,546
Disposal proceeds	(968,210)	-	(968,210)	(362,704)
Net investing movement	-	23,496	23,496	8,158
Interest received	-	1,382	1,382	1,518
Investment manager's fees	-	(9,561)	(9,561)	(10,072)
Net transfers	-	(18,303)	(18,303)	(5,000)
	2,416,360	70,576	2,486,936	2,572,494
Unrealised gains /(losses)	328	-	328	(51,826)
Realised gains/(losses)	<u>47,607</u>	<u>-</u>	<u>47,607</u>	<u>(7,250)</u>
Market value at 31 March 2025	<u>2,464,295</u>	<u>70,576</u>	<u>2,534,871</u>	<u>2,513,418</u>

The historical cost of the investments was £2,268,299 (2024: £2,168,807).

6. Debtors

	2025	2024
	£	£
Other debtors	<u>4,995</u>	<u>7,178</u>

7. Creditors

	2025	2024
	£	£
Accruals	<u>3,431</u>	<u>12,490</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

Founded 1908 Registered Charity No: 208792

A Company Limited by Guarantee

Registered in England No: 00307257