

Annual Report & Financial Statements

Year Ended 31st March 2026

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
c/o Carpenter Box
2 St Andrews Place
Lewes
East Sussex BN7 1UP

07861 205051

secretary@lhh.org.uk

Website www.lhh.org.uk

Registered Office

Carpenter Box
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
Carpenter Box
2 St Andrews Place
Lewes
East Sussex BN7 1UP

Fund Managers

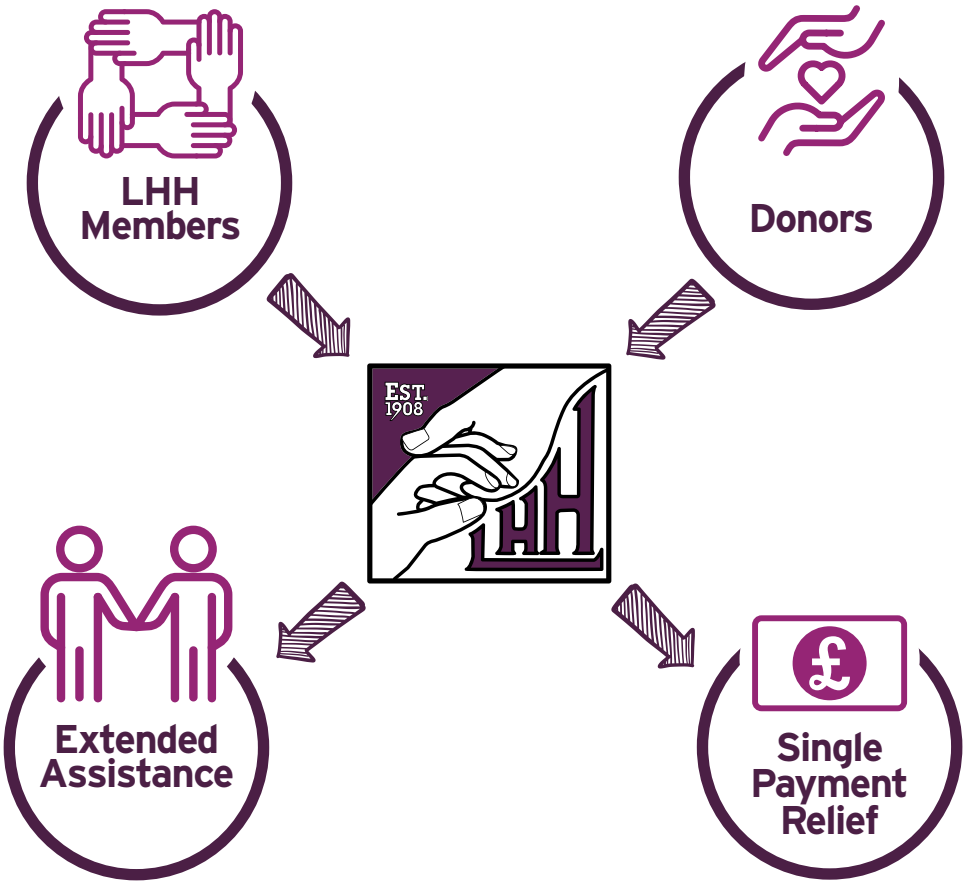
Evelyn Partners
4th Floor
EQ Building
Victoria Street
Bristol BS1 6AS

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Report of the Trustees

The Trustees have pleasure in presenting their annual report and financial statements for the year ended 31st March 2026 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.

Chairman's Statement

"The Trustees of LHH continue to evaluate how the legacy of Edith Ashby can remain relevant in the modern world and provide meaningful support to the most vulnerable people across the United Kingdom. This annual report examines where need is most acute, how those needs are evolving, and the ways in which the charity can adapt its programmes and services to meet them effectively."

Trevor J Brown - Chair, LHH

Charity Focus

LHH (League of Helping Hand) is a UK charity which has provided financial assistance to individuals experiencing hardship due to illness or disability for over 100 years. This includes physical and diagnosed mental health conditions, learning disabilities and people caring for an adult or child with a disability. Support is available to those on low incomes who meet defined eligibility criteria and have no access to alternative sources of funding.

Applications are submitted through a sponsor or referring professional, such as a social worker, healthcare professional, housing officer, or recognised support organisation. This ensures that applications are supported with appropriate background information and that assistance is directed to those most in need.

Current situation in the UK

The Joseph Rowntree Foundation provides an in depth look at the status of poverty in the UK annually. Their 'UK Poverty 2026' report shows that although the % of people living in poverty has not changed year on year, persistently high poverty rates lead to worsening real-world outcomes.

The JRF report also highlights that disabled people continue to face a higher risk of poverty. This is driven partly by the additional costs associated with disability and ill-health, and partly by the barriers to work that disabled people face. In the latest data, 1 in 4 people (24%) in the UK are disabled – and almost 4 in 10 families contained at least 1 person who was disabled.

The poverty rate for disabled people was 28%, higher than the 20% level for people who were not disabled. Half of all people who were disabled and living in poverty in the latest data had a long-term, limiting mental condition – around 2.4 million people. The poverty rate for this group was 34%, compared with 28% for people with a physical disability. Reflecting this, we have seen a significant increase in applicants to the LHH with mental health conditions.



What We Offer

Against this background, we continue to focus our charity offer on two main offers to applicants:

One-off grants

LHH issues grants of up to £300. These are generally awarded for or towards essential household items and specialist equipment not available from statutory agencies.

We recognise that white goods (cooker, washing machine, fridge), household furniture, flooring and other items can be very hard to purchase or replace when you live on or below the poverty line.

Extended Assistance

We also provide ongoing financial assistance. LHH currently supports 57 ill and less able people with regular financial help. Extended Assistance beneficiaries will also receive quarterly newsletters, birthday and Christmas cards as well as a personal visit from the Secretary once a year where possible. We may (at our discretion depending on funding availability) contribute towards special occasions such as birthdays or seasonal events and breaks away from home. We believe this personal touch is important and integral to our charity.



Our one-off grants in 2025 – 2026

Over the last year we have continued to see a decline in the number of applications we receive – which against the background of poverty, is unexpected. To look into this further, we have conducted some fact finding interviews with a number of sponsors who refer applicants to us, and have identified a number of changes we can make to increase our application level. These changes will include:

- Increasing awareness of LHH through changes to the website to increase visibility to search engines and AI
- Moving our application process online which we hope will help to ease the process / save time for sponsors
- Simplifying the information sponsors are required to submit for a grant
- Giving greater clarity around the number of cases we can support each month.
- Offering more flexibility in terms of the level of financial support offered for each grant.

Despite the drop off in the applications, the level of one-off grants given remained at a similar level year on year, the charity being able to award a greater proportion of applications, and spending a total of £65,789 on one off grants in 2025 - 2026.

We continue to received applications from a range of sponsor organisations, including Housing Associations; Adult Social Care: Citizens Advice Bureau; NHS Trusts and other charities.

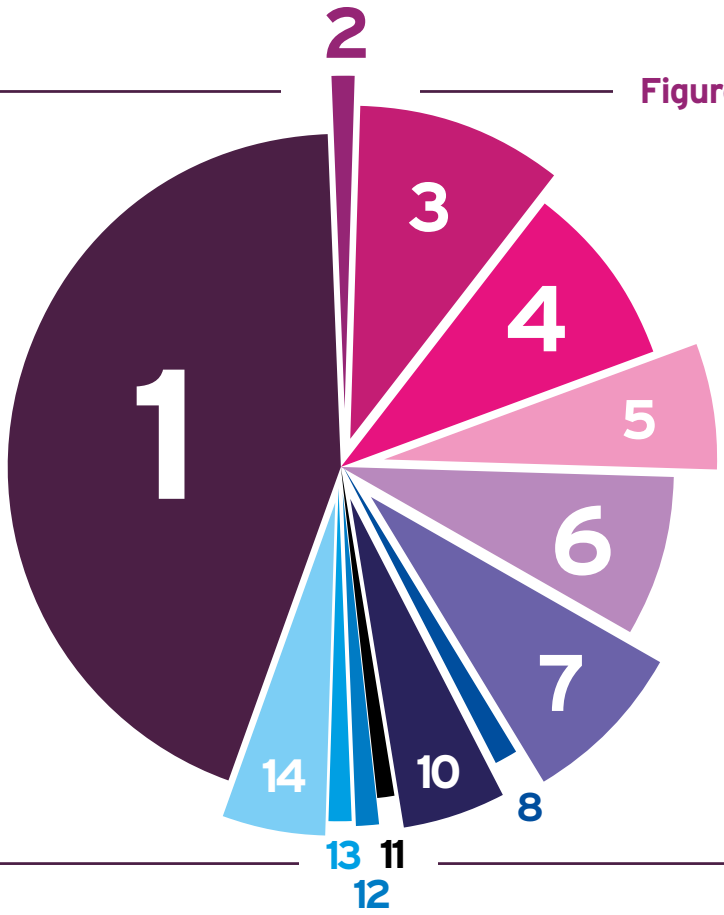
Further analysis of the profile of the applications where grants are given (see Figure 1) reflect the increasing impact of mental health conditions in driving poverty.

In terms of the types of award provided, figure 2 over shows the most frequently awarded grants are washing machines, cookers and bedding.

Underlying Disability

Figure 1

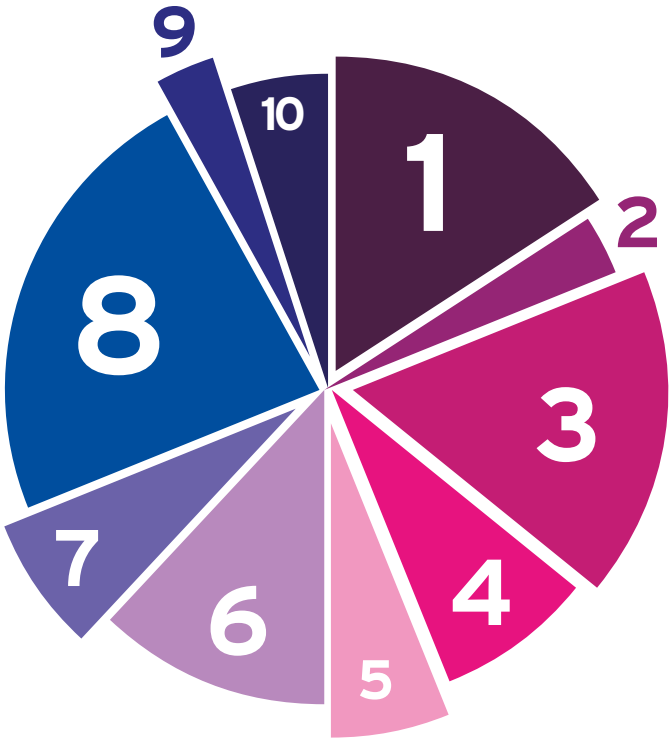
1. Anxiety & Depression	44%
2. Respiratory Disorder	1%
3. Psychotic Disorder	10%
4. Physically Disabled	9%
5. Orthopaedic	6%
6. Neurological	8%
7. Metabolic	8%
8. Infection	1%
9. Gynaecology	0%
10. Cardiovascular	5%
11. Cancer	1%
12. Sight Loss	1%
13. Autoimmune Disease	1%
14. Autism	5%



Awards

Figure 2

1. Bedding	16%
2. Clothes	3%
3. Cooker	17%
4. Essential Items	8%
5. Flooring	6%
6. Fridge	12%
7. Furniture	7%
8. Washing Machine	23%
9. Tumble Dryer	3%
10. Others	5%





We continue to receive feedback from both sponsors and the applicants, reflecting how impactful these one off grants can be:

Getting financial help for white goods made the adjustment of moving less stressful. It saved me the time, the mental and physical distress, and cost of having to go to the laundrette regularly.

I wasn't always able to go and do my washing because of my conditions, so having a washing machine at home now helps me enormously.

Feedback from applicant given a grant for a washing machine

XXX has asked me to forward her gratitude for the funding your charity provided her and we are both pleased that we managed to purchase the top hall and stair carpet from the funding.

Your funding has come at a perfect time as XXX has recently been informed that she has had a mild stroke and was so distressed, and to see her face light up when purchasing the carpet was amazing as it helped her feel that life is not all full of sadness.

Feedback from Sponsor where applicant given a grant to purchase flooring



Our Extended Assistance offer in 2025 – 2026

The number of people we support with Extended Assistance fluctuates throughout the year as financial circumstances change and for some, they may improve.

In 2025 – 2026 we took on an additional 27 people to support with Extended Assistance, over double the number we took on in the previous year, as 19 people were no longer in need of our help. We ended the year with 57 people currently being supported via our EA programme, and a spend of £41,067 on this programme over the course of the year.

During 2025 – 2026 we have taken the decision to increase the quarterly grants and Christmas benefit offered to applicants, with the increased cost of living. We also regularly review the situation of individuals on the scheme, to ensure we can continue to support the most needy.

Based on the fact finding interviews we did during 2025 – 2026, we also identified that our EA offer is seen by our sponsors as unique – with the level of friendship / support offered alongside financial support, being particularly valued. Given this, we have taken the decision to increase our focus on offering extended assistance over the next year.



CASE STUDY

Extended Assistance

W is a full-time carer for her 23 year old son P. In addition to his severe physical disabilities, P has a condition meaning that he cannot regulate his body temperature and W is finding it increasingly difficult to manage financially as she is dependent on oil for heating. W is now struggling with her own health issues. W says:

"I continue to be blessed with your support. Now, more than ever, I have come to rely on your help as I have minus funds each month and have to reorganise money for food, heating or whatever we need, and my health and P's has been a real worry over the past few months.

I am relying on my quarterly grant to heat the home and give us hot water as the oil price has gone up and up."



CASE STUDY

Extended Assistance

Problems began for S when his relationship broke down and his partner moved away with his children. His health took a turn for the worse both physically and mentally and he lost his job as he was unable to work. As a result he accumulated debt with his energy company, was in arrears with his rent, and was suicidal due to bailiffs calling every week. S says:

"When I was first referred to LHH, I was suicidal and everything and anything that could go wrong had gone wrong. I had huge debts. I had lost contact with my family and the only escape I had was alcohol. I had limited finances and was not eating properly and my life was very challenging. The financial help from LHH was immense but even more was the keeping in touch and the visits, which made me feel human again. It showed me I was not alone and that there are kind people who support people who have fallen on hard times. My outlook has improved but my health has deteriorated. I struggle some days rather than every day and I can't thank you enough for all the support. It is very much appreciated."



Modernising the charity

Over the course of 2025 – 2026, the Trustees have been having discussions about how to modernise the charity to ensure it stays relevant to our applicants, sponsors and the current economic situation.

Over the course of the next year, we will start to roll out a number of changes, including:

- A new name for the charity – clearly stating the purpose of the charity, whilst still maintaining our reference to our 100 year history
- Moving our application form online to simplify the application process for sponsors
- Updating our website to increase visibility to search engines and AI.
- Increasing the focus on our EA offer
- Broadening what we can offer via the one off grants.

A Special Thank You

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

Grants from the Gilander Foundation and Matthews Wrightson Charity Trust have also been much appreciated.

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)".

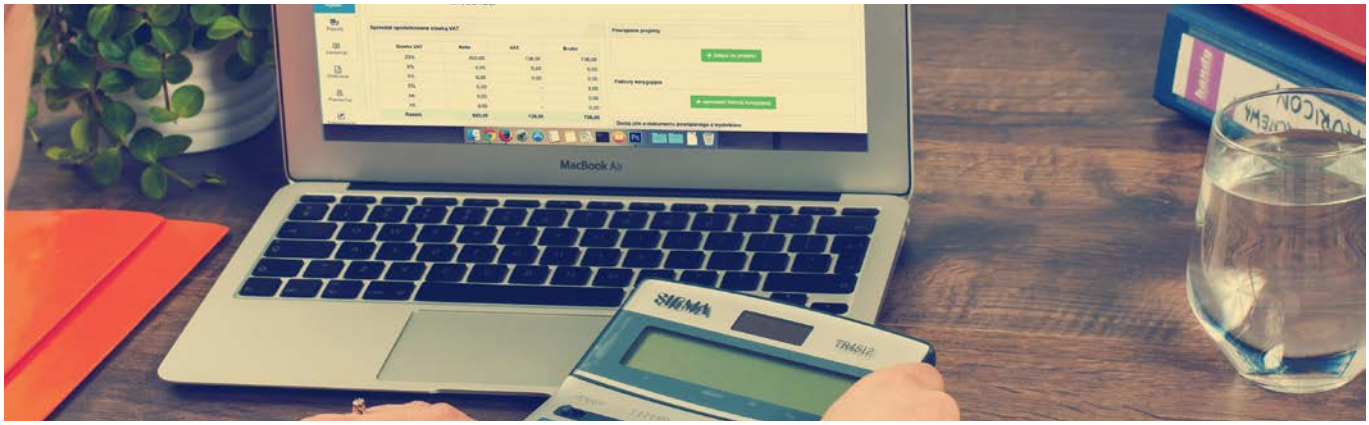
Organisation

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 2026



Overview

Inflationary pressures, the cost of living and geo-political uncertainty continue to be strong – negative – themes.

Single payment amounts remained static, capped at £300. There is ongoing review of this number, to ensure, that considering the points made in the above paragraph it is the right number. We would always like to give more but the constraints on our income are as evident as ever. However, a decision was made at the March 2026 trustee meeting to increase the extended assistance payments to £225 per quarter, plus a Christmas gift of £100.

The trustees asked the portfolio manager to generate £120k of income for the year. Investment income generated £99,487 and an additional £20,513 came from liquidity within the fund. The trustees in conjunction with the fund manager had taken the decision at the November 2024 trustee meeting, to begin to move the portfolio towards a total return strategy. This was expected 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, and this is exactly what we have witnessed in the past financial year.

The portfolio performance saw a slight rise in the net asset value (£2.68mm March 2026 v £2.48mm March 2025). Considering the market volatility, especially that resulting from the war in the Middle East, starting in the first quarter of 2026, this was a welcome result, showing a gain of 7.8% year on year.

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. The external grants that we have gratefully received in recent years were rather less in this year and so we closed the year with a deficit of £45.9k. Total inflows, excluding investment income from the portfolio, totalled £17k versus £65k 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. As we look to increase the number of these recipients, from 57 at year end so we need to be cognisant of the increase in fixed costs. This will in turn impact the level of residual income that we can use for single payment beneficiaries.

The budget for year starting April 2026 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 income from the investment portfolio. We think this will be a little higher than in the previous year, but not materially so.

The trustees ensure minimal administrative expenses and have shown a slight increase (c. 3.7%) 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 objective of our total return strategy is to maximize the combined gains from both income and capital appreciation . It means the investment manager is not restricted to only choosing high-yield, income-producing assets.

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

Nicola Cowland - Company secretary

Date: 2 July 2026

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 2026 which are set out on pages 17 - 23.

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
Carpenter Box
2 St Andrews Place
Lewes East Sussex BN7 1UP

Date: 2 July 2026

THE LEAGUE OF THE HELPING HAND

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Note	Unrestricted Funds 2026 £	2025 £
INCOME			
Investments		**99,487**	109,717
Bank deposit interest		**1,139**	1,433
Charitable activities			
- Subscriptions		**2,272**	2,952
- Grants		**-**	50,000
Legacy		**-**	1,000
Donations		**13,443**	10,071
TOTAL INCOME		**116,341**	175,173
EXPENDITURE			
Charitable activities	2	**152,081**	148,729
Raising funds			
- Fundraising activities		**-**	349
- Investment managers' fees		**10,150**	9,561
TOTAL EXPENDITURE		**162,231**	158,639
		(45,890)	16,534
Net gains on investments		**259,557**	47,935
NET MOVEMENT IN FUNDS		**213,667**	64,469
Fund balances at 1 April 2025		**2,573,951**	2,509,482
Fund balances at 31 March 2026		**2,787,618**	2,573,951

The notes form part of these financial statements

THE LEAGUE OF THE HELPING HAND

INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2026

		2026	2025
INCOME	**£**	**£**	£
Investment income receivable		**99,487**	109,717
Bank deposit interest		**1,139**	1,433
Legacy		**-**	1,000
Subscriptions and donations		**15,715**	63,023
		116,341	175,173
ADMINISTRATIVE EXPENSES			
Communications	**2,049**		2,823
Accountancy fees	**2,460**		2,394
Secretariat fees	**7,445**		7,621
Fundraising activities	**-**		349
Investment manager's fees	**10,150**		9,561
Equipment	**645**		155
Sundry expenses	**620**		566
Insurance	**334**		312
IT expenses and data storage	**1,738**		749
		25,441	24,530
NET INCOME		**90,900**	150,643
BENEFICIARY SUPPORT			
Single payment beneficiaries	**17,373**		17,782
Regular beneficiaries	**10,327**		9,871
Beneficiary visits	**2,234**		1,937
		29,934	29,590
GRANTS			
Payments relating to regular beneficiaries:			
Extended Assistance grants	**37,967**		39,396
Christmas grants	**3,100**		3,300
Payments to other beneficiaries:			
One-off grants	**65,789**		61,823
		106,856	104,519
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR BEFORE INVESTMENT GAINS/(LOSSES)		**(45,890)**	16,534

The notes form part of these financial statements.

THE LEAGUE OF THE HELPING HAND

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2026

	2026	2025
	£	£
Retained (deficit)/surplus for the year	**(45,890)**	16,534
Realised gains on investments	**12,202**	47,607
Unrealised gains on revaluation of investments	**247,355**	328
Total recognised gains for the year	**213,667**	64,469

The notes form part of these financial statements.

THE LEAGUE OF THE HELPING HAND
BALANCE SHEET
AS AT 31 MARCH 2026
COMPANY NUMBER: 00307257

	Note	2026		2025
FIXED ASSETS		**£**	**£**	£
Investments	5		**2,763,421**	2,534,871
CURRENT ASSETS				
Debtors	6	**6,373**		4,995
Cash at bank		**23,848**		37,516
		30,221		42,511
CREDITORS: Amounts falling due within one year	7	**6,024**		3,431
NET CURRENT ASSETS			**24,197**	39,080
TOTAL ASSETS LESS CURRENT LIABILITIES			**2,787,618**	2,573,951
FUNDS				
Unrestricted funds			**2,355,292**	2,377,955
Revaluation reserve			**432,326**	195,996
Total unrestricted funds			**2,787,618**	2,573,951

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 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

The notes form part of these financial statements

. **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.

The 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.

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

	2026	2025
	£	£
Grants and other associated costs	**136,790**	134,109
Independent Examiner's fees	**2,460**	2,394
Other support costs	**12,831**	12,226
	152,081	148,729

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.

5. Investments/financial instruments

	Investments	Cash net of liabilities	Total 2026	Total 2025
	£	£	£	£
Market value at 1 April 2025	**2,464,295**	**70,576**	**2,534,871**	2,513,418
Additions at cost	**386,918**	**-**	**386,918**	944,714
Disposal proceeds	**(415,716)**	**-**	**(415,716)**	(968,210)
Net investing movement	**-**	**28,798**	**28,798**	23,496
Interest received	**-**	**1,061**	**1,061**	1,382
Investment manager's fees	**-**	**(10,150)**	**(10,150)**	(9,561)
Net transfers	**-**	**(21,918)**	**(21,918)**	(18,303)
	2,435,497	**68,367**	**2,503,864**	2,486,936
Unrealised gains	**247,355**	**-**	**247,355**	328
Realised gains	**12,202**	**-**	**12,202**	47,607
Market value at 31 March 2026	**2,695,054**	**68,367**	**2,763,421**	2,534,871

The historical cost of the investments was £2,262,728 (2025: £2,268,299).

6. Debtors

	2026	2025
	£	£
Other debtors	**6,373**	4,995

7. Creditors

	2026	2025
	£	£
Accruals	**6,024**	3,431

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