The Friends of St Luke's

Charity number 511535

Annual Report and Financial Statements

for the year ended 31 March 2026

WYCAS
COMMUNITY ACCOUNTING
WEST YORKSHIRE

The Friends of St Luke's

Annual Report and Financial Statements

for the year ended 31 March 2026

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Prepared by West Yorkshire Community Accountancy Service CIO

The Friends of St Luke's

Trustees' report for the year ended 31 March 2026

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Barbara Cawood	Chair	
Patricia Trott	Secretary	
Vernon Trott	Treasurer	
Lesley Morris		
Margaret Dore		
Gail O'Connor		
Maxine Speight		
Maureen Teal		
Kathleen Wright		
John Howell		
Gladys Drake		

Charity number 511535 Registered in England and Wales

Registered and principal address
St. Luke's Hospital
Little Horton Lane
Bradford
BD5 0NA

Bankers
Lloyds Bank
45 Hustlergate
Bradford
BD1 1NT

Independent examiner
Michelle Westmoreland GCMA
West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by a constitution adopted on 31 March 1981, amended on 14 May 1984.

A revised constitution has been proposed to reflect the changed aims and activities of the charity, which is awaiting ratification at the next AGM

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

The Friends of St Luke's

Trustees' report (continued) for the year ended 31 March 2026

Objectives and activities

The charity's objects

The object of the Charity shall be to support the work and staff of St Luke's Hospital through the provision of facilities and equipment for the benefit of the patients and staff of the hospital, and to assist visitors to the said hospital. The Charity provides refreshments to staff and visitors through the operation of two tea bars within the hospital.

The main source of income for the Charity is the profits from the tea bars. Additional income derives from various stalls held during the year, sales of donated knitted items, together with donations from members of the public.

The charity's main activities

i To mobilise, encourage, foster and maintain the interest and support of the public for St Luke's hospital;

ii To recruit, and to assist in the recruitment of, voluntary workers in and for St Luke's Hospital;

iii To provide, or assist in the provision of, amenities within St Luke's Hospital for the benefit of patients, staff and visitors through the provision of tea bars to provide refreshments and the provision of guides to assist in finding the correct location;

iv To supplement the services provided by St Luke's Hospital for the welfare and comfort of patients and staff through the provision of facilities and equipment which may be required for the treatment of patients, or for the efficient operation of the hospital;

v To raise funds and to invite and receive contributions from any person or persons or organisations whatsoever by way of subscription, donation or otherwise;

vi To take and accept gifts of property, whether subject to any special trust or not, for the Object of the Friends;

vii To undertake and execute any Charitable Trust; and

viii To do all such things as are necessary for the attainment of the stated Object.

Public benefit statement

In setting our aims and objectives and the planning of our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of health.

Achievements and performance

The following donations were made in the 2025-26 financial year:

- £967 for plants for the use of the Estates Department at St Luke's
- £31,884 for to re-equip the Medical Illustrations Department
- £3897 for various equipment items for the Phlebotomy Department for special needs patients
- £11,203 for room modifications for the Phlebotomy Department for special needs patients
- £428 for items of equipment for the Physiotherapy Department
- £650 for the Bradford Kidney Patients Association to support their events
- £1,000 to support the World Lupus Day promotion at SLH
- £5,000 for the Bradford Inclusive Disabilities Service for specialist pushchairs / buggies

Additional donations of flowers were made to various volunteers following illness or operations

The donations made in the year totalled £61,569.

A request for £5,000 for the Children's Department for specialist toys for children with limited mobility has been approved by the Trustees, with the purchase currently in progress. This will be included in next year's report.

The Friends of St Luke's

Trustees' report (continued) for the year ended 31 March 2026

Objectives and activities (continued)

Some price rises imposed by our suppliers has forced us to increase the price charged for some items in the Tea Bars. We have kept the increases to a minimum to minimise the effect on our customers.

The profit from the tea bars has been boosted by the sales of donated knitted items and the kind donations made by patrons via donation boxes and individual donations.. The Trustees would like to express their thanks for the generosity of all those who have donated.

We have recruited some new volunteers this year to help operate the tea bars and provide the guiding services. We are continuing with this recruitment activity, but it is a slow process.

Financial review

The net expenditure for the year was £35,202, wholly on unrestricted funds.

During the year a replacement refrigerator and toaster were obtained for the Welcome Cuppa Tea Bar. Additional embroidered Fleeces were obtained for the Tea Bar Volunteers and the Guides, together with several small items of equipment. The total spend on these items was £1,023. Larger items of equipment (value >£100) are subject to depreciation of 20% per annum. This resulted in a deduction of £1,923 for depreciation over this financial year.

No remuneration is provided to the Tea Bar Volunteers other than refund of travel expenses. These expenses are included in the gross income for the Tea Bars and shown as a deduction to give the net income for the Tea Bars.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £51,727.

Following a recommendation from our independent examiner of the accounts, a reserves policy has been introduced. The Reserves Policy requirement is in line with the Charity Commission guidance.

The Reserves Policy ensures that we have sufficient funds in place to maintain the operation of our tea bars and to provide larger funds for likely donation requests from the hospital.

There is currently no restriction on the total funds held by The Friends. This is to allow for larger donations to be made than for the typical annual income of The Friends, as has occurred in previous years.

Approved by the board of trustees on 23/07/26

Barbara Cawood (Trustee)

The Friends of St Luke's

Independent examiner's report to the trustees of The Friends of St Luke's

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2026, which are set out on pages 6 to 9.

Responsibilities and basis of report
As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
2 the accounts do not accord with those records; or
3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Michelle Westmoreland GCMA

23/07/26

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Friends of St Luke's

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2026

	2026 Total funds £	2025 Total funds £
Income from:		
Donations	3,152	2,675
Tea Bar sales	59,204	62,366
Knitting sales	2,060	3,100
Other income	1,519	1,025
Bank interest	355	759
Bank charges refunded	-	74
Total income	66,290	69,999
Expenditure on:		
Tea Bar purchases	32,616	33,425
Equipment rental	835	926
Insurance	1,014	945
Stationery	151	188
Independent examination	581	564
Sundry expenditure	928	89
Bank charges	9	28
Donations to St. Luke's hospital	61,569	19,058
Volunteer expenses	1,658	1,157
Depreciation	1,923	1,328
Small equipment	96	374
Other donations	112	317
Total expenditure	101,492	58,399
Net income / (expenditure)	(35,202)	11,600
Fund balances brought forward	91,989	80,389
Fund balances carried forward	56,787	91,989

All incoming resources and resources expended derive from continuing activities.

The Friends of St Luke's
Balance sheet
as at 31 March 2026

		2026 Total £	2025 Total £
Fixed assets			
Tangible assets	(2)	5,060	6,055
Total fixed assets		5,060	6,055
Current assets			
Stock		2,566	1,511
Cash at bank and in hand	(3)	50,716	84,987
Total current assets		53,282	86,498
Current liabilities: amounts falling due within one year			
Creditors and accruals	(4)	1,555	564
Total current liabilities		1,555	564
Net current assets / (liabilities)		51,727	85,934
Net assets		56,787	91,989
Funds			
Unrestricted funds		56,787	91,989
Total funds		56,787	91,989

The financial statements were approved by the board of trustees on 23/07/26

Barbara Cawood (Trustee)

The Friends of St Luke's
Notes to the accounts
for the year ended 31 March 2026

1 Accounting policies

Basis of accounting
These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.
The charity constitutes a public benefit entity as defined by FRS 102.
There has been no change to the accounting policies since last year.
No changes have been made to the accounts for previous years.

Going concern
The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources
All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations
Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.
Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.
Donated goods for resale are valued at the amount actually realised upon their sale.

Expenditure and liabilities
Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation
As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets
Tangible fixed assets costing more than £100 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.
Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:
Freehold land: nil
Freehold buildings: over 50 years
Project and office equipment: over 5 years
Computer equipment: over 3 years
Motor vehicles: over 4 years
Equipment held under finance leases: over the life of the lease

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

The Friends of St Luke's
Notes to the accounts continued
for the year ended 31 March 2026

2 Tangible assets

	Fixtures, fittings and equipment	Total
Cost	£	£
At 1 April 2025	8,694	8,694
Additions	928	928
At 31 March 2026	9,622	9,622
Depreciation		
At 1 April 2025	2,639	2,639
Charge for year	1,923	1,923
At 31 March 2026	4,562	4,562
Net book value		
At 31 March 2026	5,060	5,060
At 31 March 2025	6,055	6,055

3 Cash at bank and in hand

	2026	2025
	£	£
Cash at bank	50,479	84,863
Cash in hand	237	124
	50,716	84,987

4 Creditors and accruals

	2026	2025
	£	£
Credtitors	974	-
Accruals	581	564
	1,555	564