

# LONG COVID KIDS AND FRIENDS

England & Wales · Charity number 1196170

## Details

Status Registered

Legal form CIO

Registered 2021-10-15

Register [View on the Charity Commission register](#)

## Contact

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Phone 07813699582

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Website <https://www.longcovidkids.org/>

## Activities

**Objects:** 3. ObjectsThe objects of the CIO are:3.1 For the public benefit, to promote and protect the physical and mental health and well-being of children and young people anywhere in the world with Long Covid and related illness, in particular by: (a) the provision of advice, support and counselling to such children and young people and anyone connected with their care;(b) facilitating, conducting and/or promoting research into the causes, diagnosis, treatment and prevention of Long Covid and related illness provided that the useful results of any such research are made public;(c) raising awareness within the general public of Long Covid and related illness in children and young people and in particular to promote recognition of the condition and establish suitable care pathways for the identification, treatment and ongoing support of children and young people with Long Covid and related illness, and the support of all those involved in their care. 3.2 The relief of children and young people with Long Covid and related illness and anyone involved in their care who are in need because of illness, financial hardship or other disadvantage by making grants of money or providing or paying for items, services or facilities. In this clause: - 'Long Covid' means anyone experiencing signs and symptoms that develop during or after an infection consistent with COVID-19 that continue for more than 4 weeks and are not explained by an alternative diagnosis.- 'related illness' means any post-viral illness or autoimmune disease with a suspected or evidenced link to COVID-19.Nothing in this constitution shall authorise an application of the property of the CIO for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005.

**Activities:** We raise awareness of the symptoms of Long Covid and related illnesses in children and young people to aid early diagnosis and ensure early intervention and support. We connect and support parents and caregivers of children and young people living with post-viral illness. We call for well-being to be placed into the heart of education so that all children can learn and thrive.

### Classification

- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People

### Geography

- Throughout England And Wales

### Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £74,584  | £72,086     | -      | -         |
| 2024-03-31 | £79,296  | £103,379    | -      | -         |
| 2023-03-31 | £137,385 | £74,435     | -      | -         |

### Trustees

| Name            | Role | Appointed  |
|-----------------|------|------------|
| Clare Daniel    |      | 2026-05-08 |
| George Randall  |      | 2026-05-08 |
| Mark Faghy      |      | 2024-11-12 |
| Richard Mcshane |      | 2026-05-08 |
| Sarah Craner    |      | 2024-11-12 |

**LONG COVID KIDS AND FRIENDS**

England & Wales - Charity number 1196170

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# Accounts

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**Charity registration numbers:**

England and Wales: 1196170

Scotland: SC052424

**Long Covid Kids and Friends**

**Annual Report and Financial Statements**

**Year ended 31 March 2025**



**Long Covid Kids and Friends**  
**Accounts for the year ended 31 March 2025**  
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**Long Covid Kids and Friends**  
**Accounts for the year ended 31 March 2025**  
**Reference and Administrative Details**

|                             |                                                                                                                                            |                             |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| Chair                       | S Craner                                                                                                                                   | <i>appointed 12.11.2024</i> |
| Trustees                    | C Whitby                                                                                                                                   | <i>appointed 12.11.2024</i> |
|                             | Dr M Faghy                                                                                                                                 | <i>appointed 01.11.2024</i> |
|                             | M Leston                                                                                                                                   | <i>resigned 03.09.2024</i>  |
|                             | W Lee                                                                                                                                      | <i>resigned 14.11.2024</i>  |
|                             | Dr J Rossman                                                                                                                               | <i>resigned 14.11.2024</i>  |
|                             | N Webster-Hart                                                                                                                             | <i>resigned 14.11.2024</i>  |
|                             | L Smith                                                                                                                                    | <i>resigned 30.04.2025</i>  |
| Charity Registration Number | 1196170 in England and Wales<br>SC052424 in Scotland                                                                                       |                             |
| Chief Executive Officer     | S McFarland                                                                                                                                |                             |
| Registered Office           | Lytchett House<br>13 Freeland Park<br>Wareham Road<br>Poole<br>Dorset<br>BH16 6FA                                                          |                             |
| Bankers                     | CAF Bank Ltd<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>Kent<br>ME19 4JQ                                                     |                             |
| Independent Examiner        | SJL Ellingham BA FCA DChA<br>Fawcetts LLP<br>Chartered Accountants<br>Windover House<br>St Ann Street<br>Salisbury<br>Wiltshire<br>SP1 2DR |                             |

**Long Covid Kids and Friends**  
**Accounts for the year ended 31 March 2025**  
**Trustees Report**

The Trustees present their Annual Report for the year 31 March 2025. The accounts comply with the Charities Act 2011, Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 1 January 2019.

**OBJECTIVES AND ACTIVITIES**

Long Covid Kids exists for the public benefit, to promote and protect the physical and mental health and well-being of children and young people anywhere in the world with Long Covid and related illnesses.

We define 'Long Covid' to mean the persistence of symptoms lasting beyond two months after a confirmed or probable infection of COVID-19.

We work towards our mission through:

- (a) the provision of advice, support and counselling to such children and young people and anyone connected with their care;
- (b) facilitating, conducting and/or promoting research into the causes, diagnosis, treatment and prevention of Long Covid and related illness provided that the useful results of any such research are made public;
- (c) raising awareness within the general public of Long Covid and related illness in children and young people and in particular to promote recognition of the condition and establish suitable care pathways for the identification, treatment and ongoing support of children and young people with Long Covid and related illness, and the support of all those involved in their care.

**Public Benefit**

The Trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

**ACHIEVEMENTS AND PERFORMANCE**

This year has been marked by significant advocacy milestones, strengthened community mobilisation, and sustained support for families.

**Advocacy & Policy Engagement**

- Contributed evidence to the UK Covid Inquiry, ensuring children's experiences were represented
- Wrote letters calling for action to the Cabinet Office, DHSC and key individual ministers.
- Secured endorsements from allied organisations including the ME Association, PoTS UK, and SAPHNA.
- Delivered a national petition in March 2025 with nearly 14,000 signatures, calling for urgent investment in research, treatment, and support. The petition was presented to MPs Wes Streeting and Ashley Dalton, accompanied by a youth-created video.
- Represented children and young people with Long Covid and overlapping illnesses in meetings with key statutory service providers.
- Presented at national and international forums and conferences.

**Public Awareness and Campaigns**

- Coordinated the campaign for International Long Covid Awareness Day (March 2025), co-designed with young people to raise visibility and solidarity.
- Continued to challenge misinformation, promote the benefits of clean indoor air and safer learning spaces, and amplify lived experiences through national and international platforms.
- Developed an awareness video with children and young people to support their personal advocacy, and provide schools with a resource.
- Maintained a media presence regarding paediatric Long Covid.

**Long Covid Kids and Friends**  
**Accounts for the year ended 31 March 2025**

**Trustees Report**

**Family Support & Community Engagement**

- Sustained support and signposting for over 11,000 families, as well as ongoing inquiries, with initiatives emphasising dignity, inclusivity, and hope.
- Peer support sessions, safeguarding guidance, and youth-led projects continued to empower families navigating complex and fluctuating illness.
- Youth Advisory Panel members contributed to awareness initiatives, ensuring children's lived experience voices remained present at the highest levels.

**Research and Dissemination**

- Provided Public Patient Involvement (PPI) in paediatric research projects, supporting children and young people as participants, co-applicants, and experts by lived experience.
- Co-authored and peer-reviewed articles published in recognised medical journals.
- Acted as advisors and supported the development and submission of funding applications for paediatric research.
- Contributed to the dissemination of research findings through presentations, reports, publications, and engagement with professional and public audiences.

We extend our sincere gratitude to everyone who has stood alongside us this year, through donations, matched funding, petition signatures, partnerships, and countless acts of volunteer commitment. Thanks to your generosity and solidarity, we continue to strengthen community networks, influence policy, and provide hope to over 11,000 families navigating complex and fluctuating illness. Together, we are leading action to build better recognition, stronger support structures, and brighter, healthier futures for all children and young people.

**FINANCIAL REVIEW**

The total income for the year ended 31 March 2025 was £74,584 (2024: £79,296).

Expenditure for the year ended 31 March 2025 totalled £72,086 (2024: £103,379) and supported advocacy, family support, including for the Occupational Therapist and marketing and administrative support.

At 31 March 2025 the charity had net assets of £41,365 (2024: £38,867) of which £37,177 (2024: £38,867) are held as unrestricted reserves, including cash at bank of £31,305 (2024: £34,831).

Financial prudence and transparency remain at the heart of our operations, and we are dedicated to upholding the highest standards of governance while seeking new funding avenues to support our mission.

**Reserves Policy**

Our reserves policy is to hold approximately 3 months unrestricted charitable expenditure which is currently £15,000. At 31 March 2025, free reserves were £37,177 (2024: £36,477).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Long Covid Kids and Friends is a Charitable Incorporated Organisation (CIO) incorporated in England and Wales on 15 October 2021 and in Scotland on 22 March 2023. The registered charity number is 1196170 in England and Wales and in Scotland SC052424.

The trustees at the end of the period are listed on page 1. Trustees are appointed by the existing Trustees. The day to day running of the charity is carried out by the Chief Executive Officer, Operations Manager, freelance staff and a team of volunteers. The CEO is not remunerated for her work with the charity.

**Long Covid Kids and Friends**  
**Accounts for the year ended 31 March 2025**  
**Trustees Report**

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's Trustees

A handwritten signature in black ink, appearing to read 'S Craner', with a stylized flourish at the end.

S Craner  
Chair and Trustee  
Date: 30.01.2026

**Long Covid Kids and Friends**  
**Accounts for the year ended 31 March 2025**  
**Independent Examiner's Report**

I report to the trustees on my examination of the accounts of Long Covid Kids and Friends for the year ended 31 March 2025, which are set out on pages 6 to 13.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity trustees of Long Covid Kids and Friends 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 Long Covid Kids and Friends' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 Trust as required by section 130 of the Act; or
- (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.

Signed: *Simon J L Ellingham*

SJL Ellingham BA FCA DChA  
Fawcetts LLP  
Windover House  
St Ann Street  
Salisbury  
Wiltshire  
SP1 2DR

Dated: 30 January 2026

**Long Covid Kids and Friends**  
**Accounts for the year ended 31 March 2025**  
**Statement of Financial Activities**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total funds<br>£ | 2024<br>£       |
|------------------------------------|-------|----------------------------|--------------------------|------------------|-----------------|
| <b>Incoming resources</b>          | 2     |                            |                          |                  |                 |
| <b>Income and endowments from:</b> |       |                            |                          |                  |                 |
| Donations and legacies             |       | 57,656                     | -                        | 57,656           | 74,944          |
| Charitable activities              |       | 4,371                      | 11,800                   | 16,171           | 1,220           |
| Other trading activities           |       | 508                        | -                        | 508              | 2,278           |
| Investments                        |       | 167                        | -                        | 167              | 654             |
| Other                              |       | 83                         | -                        | 83               | 200             |
| <b>Total income</b>                |       | <b>62,784</b>              | <b>11,800</b>            | <b>74,584</b>    | <b>79,296</b>   |
| <b>Resources expended</b>          | 3     |                            |                          |                  |                 |
| <b>Expenditure on:</b>             |       |                            |                          |                  |                 |
| Raising funds                      |       | 11,877                     | -                        | 11,877           | 13,626          |
| Charitable activities              |       | 52,657                     | 7,552                    | 60,209           | 89,753          |
| <b>Total expenditure</b>           |       | <b>64,534</b>              | <b>7,552</b>             | <b>72,086</b>    | <b>103,379</b>  |
| <b>Net (expenditure)/income</b>    |       | <b>(1,750)</b>             | <b>4,248</b>             | <b>2,498</b>     | <b>(24,083)</b> |
| <b>Net movement in funds</b>       |       | <b>(1,750)</b>             | <b>4,248</b>             | <b>2,498</b>     | <b>(24,083)</b> |
| <b>Reconciliation of funds:</b>    |       |                            |                          |                  |                 |
| Total funds brought forward        |       | 38,867                     | -                        | 38,867           | 62,950          |
| <b>Total funds carried forward</b> | 11    | <b>37,117</b>              | <b>4,248</b>             | <b>41,365</b>    | <b>38,867</b>   |

The notes on pages 8 to 13 form part of these financial statements

**Long Covid Kids and Friends**  
**Accounts for the year ended 31 March 2025**  
**Balance Sheet**

|                                                       | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total this<br>year<br>£ | Total 2024 |
|-------------------------------------------------------|-------|----------------------------|--------------------------|-------------------------|------------|
| <b>Fixed assets</b>                                   |       |                            |                          |                         |            |
| Tangible assets                                       | 6     | -                          | -                        | -                       | 494        |
|                                                       |       | -                          |                          | -                       | 494        |
| <b>Current assets</b>                                 |       |                            |                          |                         |            |
| Stocks                                                | 7     | 1,568                      | -                        | <b>1,568</b>            | 1,688      |
| Debtors                                               | 8     | 14,309                     | -                        | <b>14,309</b>           | 8,766      |
| Cash at bank and in hand                              | 9     | 31,305                     | 4,248                    | <b>35,553</b>           | 34,831     |
|                                                       |       | 47,182                     | 4,248                    | <b>51,430</b>           | 45,285     |
| <b>Creditors: amounts falling due within one year</b> | 10    | 10,065                     | -                        | <b>10,065</b>           | 6,912      |
| <b>Net current assets</b>                             |       | 37,117                     | 4,248                    | <b>41,365</b>           | 38,373     |
| <b>Net assets</b>                                     |       | 37,117                     | 4,248                    | <b>41,365</b>           | 38,867     |
| <b>Funds of the Charity</b>                           |       |                            |                          |                         |            |
| Unrestricted funds                                    |       | 37,117                     | -                        | <b>37,117</b>           | 38,867     |
| Restricted funds                                      |       | -                          | 4,248                    | <b>4,248</b>            | -          |
| <b>Total funds</b>                                    |       | 37,117                     | 4,248                    | <b>41,365</b>           | 38,867     |

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 30.01.2026 and signed on their behalf by:



S Craner  
Chair and Trustee

The notes on pages 8 to 13 form part of these financial statements



**Long Covid Kids and Friends**  
**Accounts for the year ended 31 March 2025**  
**Notes to the financial statements**

## **1. Accounting policies**

### **Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts 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) issued on 1 January 2019 and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The charity does not meet the definition of a large charity and therefore is exempt from the requirement to prepare a cash flow statement.

### **Going concern**

The trustees have prepared the financial statements on a going concern basis, which assumes that the charity will continue to operate for the foreseeable future. The trustees have reviewed the charity's financial position, including cash flow forecasts, and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future. Therefore, they continue to adopt the going concern basis of accounting in preparing the financial statements.

### **Income**

All income is recognised once the charity has entitlement to the income, its receipt is probable and the amount of the income can be measured reliably. Donations are recognised when received. Income tax recoverable on gift aided donations is recognised as income in the same period as the donation. Investment income is recognised when interest becomes due and payable.

### **Expenditure recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### **Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

### **Charitable Activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Tangible fixed assets**

Expenditure on fixed assets is capitalised and valued at historical cost except for expenditure on assets costing less than £500 which is written off immediately. Depreciation is calculated to write off the cost of tangible fixed assets less their residual values on a straight line basis over the expected useful lives of the assets concerned. Computer equipment is written off over 3 years.

### **Stock**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

### **Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

### **Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

**Long Covid Kids and Friends**  
**Accounts for the year ended 31 March 2025**  
**Notes to the financial statements**

**1. Accounting policies (continued)**

**Fund accounting**

General funds are unrestricted 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at the settlement amount due after any trade discounts offered.

**2. Analysis of income**

|                                  | Unrestricted<br>funds | Restricted<br>funds  | Total funds          | Total 2024           |
|----------------------------------|-----------------------|----------------------|----------------------|----------------------|
|                                  | £                     | £                    | £                    | £                    |
| <b>Donations and legacies:</b>   |                       |                      |                      |                      |
| Donations and gifts              | 54,430                | -                    | 54,430               | 63,400               |
| Gift Aid                         | 726                   | -                    | 726                  | 1,544                |
| Grants                           | 2,500                 | -                    | 2,500                | 10,000               |
|                                  | <u>57,656</u>         | <u>-</u>             | <u>57,656</u>        | <u>74,944</u>        |
| <b>Charitable Activities:</b>    |                       |                      |                      |                      |
| Choir                            | 845                   | -                    | 845                  | 1,145                |
| Pin Project                      | 3,526                 | -                    | 3,526                | -                    |
| Covid Made Long                  | -                     | 11,800               | 11,800               | -                    |
| Research                         | -                     | -                    | -                    | 75                   |
|                                  | <u>4,371</u>          | <u>11,800</u>        | <u>16,171</u>        | <u>1,220</u>         |
| <b>Other trading activities:</b> |                       |                      |                      |                      |
| Sales of T shirts                | 118                   | -                    | 118                  | 544                  |
| Sales of stickers                | 390                   | -                    | 390                  | 323                  |
| Sales of Don't Send Me a Card    | -                     | -                    | -                    | 4                    |
| Sales of pins                    | -                     | -                    | -                    | 1,394                |
| Commission                       | -                     | -                    | -                    | 13                   |
|                                  | <u>508</u>            | <u>-</u>             | <u>508</u>           | <u>2,278</u>         |
| <b>Income from investments:</b>  |                       |                      |                      |                      |
| Interest income                  | 167                   | -                    | 167                  | 654                  |
| <b>Other income:</b>             |                       |                      |                      |                      |
| Sundry income                    | 83                    | -                    | 83                   | -                    |
| Compensation                     | -                     | -                    | -                    | 200                  |
|                                  | <u>83</u>             | <u>-</u>             | <u>83</u>            | <u>200</u>           |
| <b>TOTAL INCOME:</b>             | <u><b>62,784</b></u>  | <u><b>11,800</b></u> | <u><b>74,584</b></u> | <u><b>79,296</b></u> |

**Long Covid Kids and Friends**  
**Accounts for the year ended 31 March 2025**  
**Notes to the financial statements**

**3. Analysis of expenditure**

|                                                   | Unrestricted<br>funds | Restricted<br>funds | Total funds          | 2024                  |
|---------------------------------------------------|-----------------------|---------------------|----------------------|-----------------------|
|                                                   | £                     | £                   | £                    |                       |
| <b>Expenditure on raising funds:</b>              |                       |                     |                      |                       |
| Website costs                                     | 589                   | -                   | 589                  | 399                   |
| Costs of goods sold and running on line shop      | 1,550                 | -                   | 1,550                | 940                   |
| Bank charges incurred collecting donations        | 333                   | -                   | 333                  | 327                   |
| Advertising, marketing, direct mail and publicity | 1,361                 | -                   | 1,361                | 4,116                 |
| Administrative support                            | 8,044                 | -                   | 8,044                | 7,844                 |
|                                                   | <u>11,877</u>         | <u>-</u>            | <u>11,877</u>        | <u>13,626</u>         |
| <b>Expenditure on charitable activities:</b>      |                       |                     |                      |                       |
| Support of children with Long Covid               | 23,478                | 7,552               | 31,030               | 43,494                |
| Raising awareness of Long Covid                   | 15,408                | -                   | 15,408               | 33,869                |
| Support costs - note 4                            | 13,771                | -                   | 13,771               | 12,390                |
|                                                   | <u>52,657</u>         | <u>7,552</u>        | <u>60,209</u>        | <u>89,753</u>         |
| <b>TOTAL EXPENDITURE</b>                          | <u><b>64,534</b></u>  | <u><b>7,552</b></u> | <u><b>72,086</b></u> | <u><b>103,379</b></u> |

**4. Support and Governance Costs**

|                                            | 2025                 | 2024                 |
|--------------------------------------------|----------------------|----------------------|
|                                            | £                    | £                    |
| Administrative support                     | 8,044                | 8,418                |
| Bank charges                               | 220                  | 60                   |
| Computer and website costs                 | 188                  | 399                  |
| Depreciation of equipment                  | 495                  | 495                  |
| Gifts                                      | 519                  | -                    |
| Governance costs - independent examination | 1,500                | 1,140                |
| Human resources                            | 2,369                | 1,288                |
| Insurance                                  | 318                  | 362                  |
| Stationery                                 | 52                   | 228                  |
| Sundry expenses                            | 66                   | -                    |
|                                            | <u><b>13,771</b></u> | <u><b>12,390</b></u> |

**5. Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from the charity during the year (2024: nil).

No trustees have received any reimbursed expenses from the charity during the year (2024: nil).

The charity considers its key management personnel comprise the trustees as well as the CEO. Key management personnel are not remunerated.

**Long Covid Kids and Friends**  
**Accounts for the year ended 31 March 2025**  
**Notes to the financial statements**

**6. Tangible fixed assets**

|                                 | Computer<br>Equipment<br>£ | Total<br>£ |
|---------------------------------|----------------------------|------------|
| <b>Cost</b>                     |                            |            |
| Cost at 1 April 2024            | 1,484                      | 1,484      |
| Additions                       | -                          | -          |
| Cost at 31 March 2025           | 1,484                      | 1,484      |
| <b>Depreciation</b>             |                            |            |
| At 1 April 2024                 | 990                        | 990        |
| Depreciation                    | 494                        | 494        |
| At 31 March 2025                | 1,484                      | 1,484      |
| <b>Net book value</b>           |                            |            |
| Net book value at 31 March 2024 | 494                        | 494        |
| Net book value at 31 March 2025 | -                          | -          |

**7. Stock**

|       | 2025<br>£ | 2024<br>£ |
|-------|-----------|-----------|
| Stock | 1,568     | 1,688     |

**8. Debtors and prepayments**

|                                | 2025<br>£ | 2024<br>£ |
|--------------------------------|-----------|-----------|
| Trade debtors                  | 7,284     | -         |
| Other debtors                  | 2,793     | 5,644     |
| Prepayments and accrued income | 4,232     | 3,122     |
|                                | 14,309    | 8,766     |

**9. Cash at bank and in hand**

|                          | 2025<br>£ | 2024<br>£ |
|--------------------------|-----------|-----------|
| Cash at bank and on hand | 33,874    | 31,912    |
| Other                    | 1,679     | 2,919     |
|                          | 35,553    | 34,831    |

**10. Creditors and accruals**

*Amounts falling due within one year*

|                              | 2025<br>£ | 2024<br>£ |
|------------------------------|-----------|-----------|
| Trade creditors              | -         | 2,920     |
| Accruals and deferred income | 10,065    | 3,992     |
|                              | 10,065    | 6,912     |

**11. Charity Funds**

|                    | Balance at<br>01/04/2024<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Balance at<br>31/03/25<br>£ |
|--------------------|-------------------------------|-------------|------------------|----------------|-----------------------------|
| Unrestricted funds | 38,867                        | 62,784      | (64,534)         | -              | 37,117                      |
| Restricted funds   | -                             | 11,800      | (7,552)          | -              | 4,248                       |
|                    | 38,867                        | 74,584      | (72,086)         | -              | 41,365                      |

**Unrestricted funds:**

This represents funds which have been accumulated for the general purposes of the charity.

**Restricted funds:**

**Covid Made Long:** Restricted funding was received to support the charity's role as a Co-Investigator and Patient and Public Involvement (PPI) collaborator on the COVID Made Long project, a UK-wide study led by the London School of Hygiene & Tropical Medicine examining the impacts of Covid-19, including Long Covid, on young people aged 15–25.

**Long Covid Kids and Friends**  
**Accounts for the year ended 31 March 2025**  
**Notes to the financial statements**

**12. Analysis of net assets between funds**

|                    | Fixed assets | Net current assets | Creditors > 1 year | Total  |
|--------------------|--------------|--------------------|--------------------|--------|
|                    | £            | £                  | £                  | £      |
| Unrestricted funds | -            | 37,117             | -                  | 37,117 |
| Restricted funds   | -            | 4,248              | -                  | 4,248  |
|                    | -            | 41,365             | -                  | 41,365 |

Comparative analysis of net assets between funds for the year ended 31 March 2024:

|                    | Fixed assets | Net current assets | Creditors > 1 year | Total  |
|--------------------|--------------|--------------------|--------------------|--------|
|                    | £            | £                  | £                  | £      |
| Unrestricted funds | 494          | 38,373             | -                  | 38,867 |
| Restricted funds   | -            | -                  | -                  | -      |
|                    | 494          | 38,373             | -                  | 38,867 |

**Long Covid Kids and Friends**  
**Accounts for the year ended 31 March 2025**  
**Notes to the financial statements**

**13. Comparative statement of financial activities**

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total funds<br>£ |
|------------------------------------|----------------------------|--------------------------|------------------|
| <b>Incoming resources</b>          |                            |                          |                  |
| <b>Income and endowments from:</b> |                            |                          |                  |
| Donations and legacies             | 64,944                     | 10,000                   | 74,944           |
| Charitable activities              | 1,220                      | -                        | 1,220            |
| Other trading activities           | 2,278                      | -                        | 2,278            |
| Investments                        | 654                        | -                        | 654              |
| Other                              | 200                        | -                        | 200              |
| <b>Total income</b>                | <b>69,296</b>              | <b>10,000</b>            | <b>79,296</b>    |
| <b>Resources expended</b>          |                            |                          |                  |
| <b>Expenditure on:</b>             |                            |                          |                  |
| Raising funds                      | 13,626                     | -                        | 13,626           |
| Charitable activities              | 79,753                     | 10,000                   | 89,753           |
| <b>Total expenditure</b>           | <b>93,379</b>              | <b>10,000</b>            | <b>103,379</b>   |
| <b>Net (expenditure)/income</b>    | <b>(24,083)</b>            | <b>-</b>                 | <b>(24,083)</b>  |
| <b>Net movement in funds</b>       | <b>(24,083)</b>            | <b>-</b>                 | <b>(24,083)</b>  |
| <b>Reconciliation of funds:</b>    |                            |                          |                  |
| Total funds brought forward        | 62,950                     | -                        | 62,950           |
| <b>Total funds carried forward</b> | <b>38,867</b>              | <b>-</b>                 | <b>38,867</b>    |

**LONG COVID KIDS AND FRIENDS**

England & Wales - Charity number 1196170

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# Accounts

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**Charity registration number 1196170**

**Long Covid Kids and Friends**

**Annual Report and Financial Statements**

**Year ended 31 March 2024**



## **Long Covid Kids and Friends**

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## **Long Covid Kids and Friends**

### **Reference and Administrative Details**

|                             |                                                                                                                                                                                                                                                                       |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Chair                       | C Whitby                                                                                                                                                                                                                                                              |
| Trustees                    | Dr J Rossman - resigned 14.11.24<br>N Webster-Hart - resigned 14.11.24<br>L Smith<br>M Leston - resigned 3.9.24<br>W Lee - appointed 19.10.23, resigned 14.11.24<br>S Craner - appointed 12.11.24<br>C Whitby - appointed 12.11.24<br>Dr M Faghy - appointed 13.12.24 |
| Charity Registration Number | 1196170 in England and Wales<br>SC052424 in Scotland                                                                                                                                                                                                                  |
| Chief Executive Officer     | S McFarland                                                                                                                                                                                                                                                           |
| Registered Office           | Crown Chambers<br>Bridge Street<br>Salisbury<br>Wiltshire<br>SP1 2LZ                                                                                                                                                                                                  |
| Bankers                     | CAF Bank Ltd<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>Kent<br>ME19 4JQ                                                                                                                                                                                |
| Independent Examiner        | S J L Ellingham BA FCA DChA<br>Fawcetts LLP<br>Chartered Accountants<br>Windover House<br>St Ann Street<br>Salisbury<br>Wiltshire<br>SP1 2DR                                                                                                                          |

## **Long Covid Kids and Friends**

### **Trustees Report for the year ended 31 March 2024**

The Trustees present their Annual Report for the year ended 31 March 2024. The accounts comply with the Charities Act 2011, Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 1 January 2019.

#### **Objectives and activities**

Long Covid Kids and Friends exists for the public benefit, to promote and protect the physical and mental health and well-being of children and young people anywhere in the world with Long Covid and related illnesses.

We define 'Long Covid' to mean anyone experiencing signs and symptoms that develop during or after an infection consistent with COVID-19 that continue for more than 4 weeks and are not explained by an alternative diagnosis. 'Related illness' means any post-viral illness or autoimmune disease with a suspected or evidenced link to COVID-19.

We work towards our mission through:

- (a) the provision of advice, support and counselling to such children and young people and anyone connected with their care;
- (b) facilitating, conducting and/or promoting research into the causes, diagnosis, treatment and prevention of Long Covid and related illness provided that the useful results of any such research are made public;
- (c) raising awareness within the general public of Long Covid and related illness in children and young people and in particular to promote recognition of the condition and establish suitable care pathways for the identification, treatment and ongoing support of children and young people with Long Covid and related illness, and the support of all those involved in their care.

#### **Public Benefit**

We, the trustees confirm that we have considered the guidance from the Charity Commission regarding public benefit when reviewing the Charity's aims and objectives and in planning future activities. We are satisfied that the activities undertaken during the year fully meet these requirements.

## Long Covid Kids and Friends

### Trustees Report for the year ended 31 March 2024 (continued)

#### Achievements and Performance

This has been a landmark year for Long Covid Kids and Friends, marked by continued advocacy, wider recognition, and a deepened commitment to supporting children, young people, and families affected by Long Covid and and SARS CoV-2 associated related diagnoses including Paediatric Multi-inflammatory Syndrome (PIMS), Myalgic Encephalomyelitis (ME) / Chronic Fatigue Syndrome (CFS), Postural Tachycardia Syndrome (PoTS), Paediatric Acute-onset Neuropsychiatric Syndrome (PANS), and Mast Cell Activation Syndrome (MCAS).

As the world's first charity focussed on children and young people with Long Covid, we have represented, and provided support to over 11,000 families.

Our achievements include:

- **Research & Education:** Our participation in UK and international research projects has helped shape the future of Long Covid funding and understanding and raise awareness of the demand for appropriate services, alongside challenging stigma and misinformation.
  - We have presented insights and shared lived experiences and contributed to clinical and paediatric research discussions in Toronto, Dublin, Chicago, and London.
  - We have collaborated in peer-reviewed scientific publications and articles in leading journals, including [Nature](#), [PLOS](#), [BMC](#) and [PLOS One](#).
  - We launched our Educational Toolkit Video series providing free essential information for educators.
- **Advocacy & Policy Engagement:** We have continued to play a pivotal role as core participants in both the UK and Scottish Covid Inquiries, ensuring that the voices of affected families were heard through participation, witness statements, appeals, and in-person campaigns in London. We also represented families at NHS Long Covid services forums and WHO & NIHR expert panels, influencing global and national policy and practice.
- **Public Awareness and Media:** Through media campaigns, documentaries, and social media outreach, we have amplified the voices of affected families, ensuring their challenges are recognised at both national and international levels. We continue to challenge misinformation and advocate for greater understanding and support. This included our participation in the second International Long Covid Awareness Day when we launched an animated campaign raising awareness for children affected by Long Covid.
- **Family Support & Community Initiatives:** We have continued to provide peer support sessions, self-advocacy workshops, and safeguarding guidance, empowering families as they navigate the complexities of Long Covid. We led a youth community project developing awareness stickers with members of our Youth Advisory Panel. Our Long Covid Kids Children's Choir has provided a creative and therapeutic outlet for children, achieving international recognition.

## **Long Covid Kids and Friends**

### **Trustees Report for the year ended 31 March 2024 (continued)**

We extend our heartfelt gratitude to all those who have supported us—whether through donations, partnerships, or volunteer efforts. Your contributions have been instrumental in helping us build brighter futures for children and young people affected by Long Covid and related illnesses. Together, we will continue to bring hope, advocacy, and meaningful change.

#### **Financial Review**

The total income for the year ended 31 March 2024 was £79,296 (2023: £137,385) including income from donations including Gift Aid of £64,944 (2023: £134,879), National Lottery Grant of £10,000 (2023: nil), sales from the online shop of £2,278 (2023: £1,632) and income from the on line choir and courses of £1,145 (2023: £346). Income from presentations totalled nil (2023: £450), research participation £75 (2023: nil) and interest receivable was £654 (2023: £78). £200 in compensation was awarded for donations withheld in error.

Expenditure totalled £103,379 (2023: £74,435) including costs for Occupational Therapist, Educational Psychologist, marketing and administrative support as well as the educational video project.

At 31 March 2024 the charity had net assets of £38,867 (2023: £62,950) held as unrestricted reserves including cash at bank of £34,831 (2023: £55,925).

Financial prudence and transparency remain at the heart of our operations, and we are dedicated to upholding the highest standards of governance while seeking new funding avenues to support our mission. In the year ahead, we will continue to explore innovative ways to raise awareness, influence policy, and offer direct support to those who need it most.

#### **Reserves Policy**

Our reserves policy is to hold approximately 3 months unrestricted charitable expenditure which is currently £15,000. At 31 March 2024, free reserves were £38,373 (2023: £61,961).

#### **Structure, governance and management**

Long Covid Kids and Friends is a Charitable Incorporated Organisation (CIO) incorporated in England and Wales on 15 October 2021 and in Scotland on 22 March 2023. The registered charity number is 1196170 in England and Wales and in Scotland SC052424.

The trustees at the end of the period are listed on page 1. Trustees are appointed by the existing Trustees. The day to day running of the charity is carried out by the Chief Operating Officer, Chief Executive Officer, Operations Manager and a team of volunteers. Neither the CEO or the COO are remunerated for their work with the charity. Unfortunately both needed to take a Leave of Absence for health reasons at the beginning of 2024 which impacted on the scale of activities that could be delivered during the period.

**Long Covid Kids and Friends**

**Trustees Report for the year ended 31 March 2024 (continued)**

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's Trustees

A handwritten signature in black ink, appearing to read 'C Whitby', written in a cursive style.

C Whitby

Chair and Trustee

Date: 29 January 2025

## Long Covid Kids and Friends

### Independent Examiner's report to the Trustees of Long Covid Kids and Friends

I report to the trustees on my examination of the accounts of Long Covid Kids and Friends for the year ended 31 March 2024, which are set out on pages 7 to 14.

#### RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of Long Covid Kids and Friends 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 Long Covid Kids and Friends' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 Trust as required by section 130 of the Act; or
- (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.

Signed:



S J L Ellingham BA FCA DChA  
Fawcetts LLP  
Windover House  
St Ann Street  
Salisbury  
Wiltshire  
SP1 2DR

Dated:

31 January 2025

## Financial Statements for the year ended 31 March 2024

## Statement of financial activities

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total funds<br>£ | 2023<br>£      |
|------------------------------------|-------|----------------------------|--------------------------|------------------|----------------|
| <b>Incoming resources</b>          | 2     |                            |                          |                  |                |
| <b>Income and endowments from:</b> |       |                            |                          |                  |                |
| Donations and legacies             |       | 64,944                     | 10,000                   | 74,944           | 134,879        |
| Charitable activities              |       | 1,220                      | -                        | 1,220            | 796            |
| Other trading activities           |       | 2,278                      | -                        | 2,278            | 1,632          |
| Investments                        |       | 654                        | -                        | 654              | 78             |
| Other                              |       | 200                        | -                        | 200              | -              |
| <b>Total income</b>                |       | <b>69,296</b>              | <b>10,000</b>            | <b>79,296</b>    | <b>137,385</b> |
| <b>Resources expended</b>          | 3     |                            |                          |                  |                |
| <b>Expenditure on:</b>             |       |                            |                          |                  |                |
| Raising funds                      |       | 13,626                     | -                        | 13,626           | 12,259         |
| Charitable activities              |       | 79,753                     | 10,000                   | 89,753           | 62,176         |
| <b>Total expenditure</b>           |       | <b>93,379</b>              | <b>10,000</b>            | <b>103,379</b>   | <b>74,435</b>  |
| <b>Net (expenditure)/income</b>    |       | <b>(24,083)</b>            | <b>-</b>                 | <b>(24,083)</b>  | <b>62,950</b>  |
| <b>Net movement in funds</b>       |       | <b>(24,083)</b>            | <b>-</b>                 | <b>(24,083)</b>  | <b>62,950</b>  |
| <b>Reconciliation of funds:</b>    |       |                            |                          |                  |                |
| Total funds brought forward        |       | 62,950                     | -                        | 62,950           | -              |
| <b>Total funds carried forward</b> | 11    | <b>38,867</b>              | <b>-</b>                 | <b>38,867</b>    | <b>62,950</b>  |

The notes on pages 9 to 14 form part of these financial statements



## Long Covid Kids and Friends

### Balance Sheet as at 31 March 2024

|                                                       | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total this<br>year<br>£ | Total<br>2023 |
|-------------------------------------------------------|-------|----------------------------|--------------------------|-------------------------|---------------|
| <b>Fixed assets</b>                                   |       |                            |                          |                         |               |
| <b>Tangible assets</b>                                | 6     | 494                        | -                        | 494                     | 989           |
|                                                       |       | <u>494</u>                 | <u>-</u>                 | <u>494</u>              | <u>989</u>    |
| <b>Current assets</b>                                 |       |                            |                          |                         |               |
| <b>Stocks</b>                                         | 7     | 1,688                      | -                        | 1,688                   | 1,680         |
| <b>Debtors</b>                                        | 8     | 8,766                      | -                        | 8,766                   | 10,766        |
| <b>Cash at bank and in hand</b>                       | 9     | 34,831                     | -                        | 34,831                  | 55,925        |
|                                                       |       | <u>45,285</u>              | <u>-</u>                 | <u>45,285</u>           | <u>68,371</u> |
| <b>Creditors: amounts falling due within one year</b> | 10    | 6,912                      | -                        | 6,912                   | 6,410         |
| <b>Net current assets</b>                             |       | <u>38,373</u>              | <u>-</u>                 | <u>38,373</u>           | <u>61,961</u> |
| <b>Net assets</b>                                     |       | <u>38,867</u>              | <u>-</u>                 | <u>38,867</u>           | <u>62,950</u> |
| <b>Funds of the Charity</b>                           |       |                            |                          |                         |               |
| <b>Restricted funds</b>                               |       |                            |                          |                         |               |
| <b>Unrestricted funds</b>                             |       | 38,867                     | -                        | 38,867                  | 62,950        |
| <b>Total funds</b>                                    |       | <u>38,867</u>              | <u>-</u>                 | <u>38,867</u>           | <u>62,950</u> |

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 29 January 2025 and signed on their behalf by:



.....  
C Whitby  
Chair and Trustee

The notes on pages 9 to 14 form part of these financial statements

**Long Covid Kids and Friends**  
**Notes to the Financial Statements for the year ended 31 March 2024**

**Note 1    Accounting policies**

**Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts 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) issued on 1 January 2019 and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The charity does not meet the definition of a large charity and therefore is exempt from the requirement to prepare a cash flow statement.

**Going concern**

The trustees have prepared the financial statements on a going concern basis, which assumes that the charity will continue to operate for the foreseeable future. The trustees have reviewed the charity's financial position, including cash flow forecasts, and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future. Therefore, they continue to adopt the going concern basis of accounting in preparing the financial statements.

**Income**

All income is recognised once the charity has entitlement to the income, its receipt is probable and the amount of the income can be measured reliably. Donations are recognised when received. Income tax recoverable on gift aided donations is recognised as income in the same period as the donation. Investment income is recognised when interest becomes due and payable.

**Expenditure recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Long Covid Kids and Friends**  
**Notes to the Financial Statements for the period ended 31 March 2024 (continued)**

**Charitable Activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Tangible fixed assets**

Expenditure on fixed assets is capitalised and valued at historical cost except for expenditure on assets costing less than £500 which is written off immediately. Depreciation is calculated to write off the cost of tangible fixed assets less their residual values on a straight line basis over the expected useful lives of the assets concerned. Computer equipment is written off over 3 years.

**Stock**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

**Fund accounting**

General funds are unrestricted 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at the settlement amount due after any trade discounts offered.

**Long Covid Kids and Friends**  
**Notes to the Financial Statements for the year ended 31 March 2024 (continued)**

**Note 2 Analysis of income**

|                                  |                               | Unrestricted funds | Restricted funds | Total funds | Total 2023 |
|----------------------------------|-------------------------------|--------------------|------------------|-------------|------------|
| Analysis                         |                               | £                  | £                | £           | £          |
| <b>Donations and legacies:</b>   | Donations and gifts           | 63,400             | -                | 63,400      | 134,638    |
|                                  | Gift Aid                      | 1,544              | -                | 1,544       | 241        |
|                                  | Grants                        | -                  | 10,000           | 10,000      | -          |
|                                  |                               | 64,944             | 10,000           | 74,944      | 134,879    |
| <b>Charitable activities:</b>    | Choir                         | 1,145              | -                | 1,145       | 273        |
|                                  | Courses                       | -                  | -                | -           | 73         |
|                                  | Speaker fees                  | -                  | -                | -           | 450        |
|                                  | Research                      | 75                 | -                | 75          | -          |
|                                  |                               | 1,220              | -                | 1,220       | 796        |
| <b>Other trading activities:</b> | Sales of T shirts             | 544                | -                | 544         | 1,175      |
|                                  | Sales of books                | -                  | -                | -           | 278        |
|                                  | Sales of Don't Send Me a Card | 4                  | -                | 4           | 179        |
|                                  | Sales of stickers             | 323                | -                | 323         | -          |
|                                  | Sales of pins                 | 1,394              | -                | 1,394       | -          |
|                                  | Commission                    | 13                 | -                | 13          | -          |
|                                  |                               | 2,278              | -                | 2,278       | 1,632      |
| <b>Income from investments:</b>  | Interest income               | 654                | -                | 654         | 78         |
|                                  |                               |                    |                  |             |            |
| <b>Other:</b>                    | Compensation                  | 200                | -                | 200         | -          |
| <b>TOTAL INCOME</b>              |                               | 69,296             | 10,000           | 79,296      | 137,385    |

**Note 3 Analysis of expenditure**

|                                                   |  | Unrestricted funds | Restricted funds | Total funds | 2023   |
|---------------------------------------------------|--|--------------------|------------------|-------------|--------|
| Analysis                                          |  | £                  | £                | £           |        |
| <b>Expenditure on raising funds:</b>              |  |                    |                  |             |        |
| Website costs                                     |  | 399                | -                | 399         | 600    |
| Costs of goods sold and running on line shop      |  | 940                | -                | 940         | 1,315  |
| Bank charges incurred collecting donations        |  | 327                | -                | 327         | 363    |
| Advertising, marketing, direct mail and publicity |  | 4,116              | -                | 4,116       | 7,677  |
| Administrative support                            |  | 7,844              | -                | 7,844       | 2,304  |
| <b>Total expenditure on raising funds</b>         |  | 13,626             | -                | 13,626      | 12,259 |
| <b>Expenditure on charitable activities:</b>      |  |                    |                  |             |        |
| Support of children with Long Covid               |  | 33,495             | 10,000           | 43,495      | 31,097 |
| Raising awareness of Long Covid                   |  | 33,869             | -                | 33,869      | 25,075 |
| Support costs - note 4                            |  | 12,389             | -                | 12,389      | 6,003  |
| <b>Total expenditure on charitable activities</b> |  | 79,753             | 10,000           | 89,753      | 62,176 |
| <b>TOTAL EXPENDITURE</b>                          |  | 93,379             | 10,000           | 103,379     | 74,435 |

**Long Covid Kids and Friends**  
**Notes to the Financial Statements for the year ended 31 March 2024 (continued)**

**Note 4                      Support and Governance Costs**

|                                               | <b>2024</b>   | <b>2023</b>  |
|-----------------------------------------------|---------------|--------------|
|                                               | <b>£</b>      | <b>£</b>     |
| Administrative support                        | 8,417         | 3,215        |
| Insurance                                     | 362           | 79           |
| Legal fees                                    | -             | 220          |
| Human resources                               | 1,288         | -            |
| Stationery                                    | 228           | 218          |
| Computer and website costs                    | 399           | 600          |
| Bank charges                                  | 60            | 96           |
| Depreciation of equipment                     | 495           | 495          |
| Governance costs - independent examiner's fee | 1,140         | 1,080        |
| <b>Total</b>                                  | <b>12,389</b> | <b>6,003</b> |

**Note 5                      Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from the charity during the year (2023: nil).

No trustees have received any reimbursed expenses from the charity during the year (2023: nil).

The charity considers its key management personnel comprise the trustees as well as the CEO and COO. Key management personnel are not remunerated.

## Long Covid Kids and Friends

### Notes to the Financial Statements for the year ended 31 March 2024 (continued)

#### **Note 6                      Tangible fixed assets**

|                                 | <b>Computer<br/>Equipment</b> | <b>Total</b> |
|---------------------------------|-------------------------------|--------------|
|                                 | <b>£</b>                      | <b>£</b>     |
| Cost at 1 April 2023            | 1,484                         | 1,484        |
| Additions                       | -                             | -            |
| Cost at 31 March 2024           | 1,484                         | 1,484        |
| <b>Depreciation</b>             |                               |              |
| At 1 April 2023                 | 495                           | 495          |
| Depreciation                    | 495                           | 495          |
| At 31 March 2024                | 990                           | 990          |
| <b>Net book value</b>           |                               |              |
| Net book value at 31 March 2023 | 989                           | 989          |
| Net book value at 31 March 2024 | 494                           | 494          |

| <b>Note 7                      Stock</b> | <b>2024</b> | <b>2023</b> |
|------------------------------------------|-------------|-------------|
|                                          | <b>£</b>    | <b>£</b>    |
| Stock                                    | 1,688       | 1,680       |

| <b>Note 8                      Debtors and prepayments</b> | <b>2024</b> | <b>2023</b> |
|------------------------------------------------------------|-------------|-------------|
|                                                            | <b>£</b>    | <b>£</b>    |
| Other debtors                                              | 5,644       | 241         |
| Prepayments and accrued income                             | 3,122       | 10,525      |
|                                                            | 8,766       | 10,766      |

| <b>Note 9                      Cash at bank and in hand</b> | <b>2024</b> | <b>2023</b> |
|-------------------------------------------------------------|-------------|-------------|
|                                                             | <b>£</b>    | <b>£</b>    |
| Cash at bank and on hand                                    | 31,912      | 51,953      |
| Other                                                       | 2,919       | 3,972       |
|                                                             | 34,831      | 55,925      |

#### **Note 10                      Creditors and accruals**

| <b>Creditors</b>                    | <b>2024</b> | <b>2023</b> |
|-------------------------------------|-------------|-------------|
|                                     | <b>£</b>    | <b>£</b>    |
| Amounts falling due within one year |             |             |
| Trade creditors                     | 2,920       | 3,390       |
| Accruals and deferred income        | 3,992       | 3,020       |
|                                     | 6,912       | 6,410       |

## Long Covid Kids and Friends

### Notes to the Financial Statements for the year ended 31 March 2024 (continued)

#### Note 11

#### Movement of Funds

|                    | Fund balances<br>brought<br>forward | Income | Expenditure | Transfers | Gains and<br>losses | Fund balances<br>carried forward |
|--------------------|-------------------------------------|--------|-------------|-----------|---------------------|----------------------------------|
| Fund names         | £                                   | £      | £           | £         | £                   | £                                |
| Unrestricted funds | 62,950                              | 69,296 | (93,379)    | -         | -                   | 38,867                           |
| Restricted funds   | -                                   | 10,000 | (10,000)    | -         | -                   | -                                |
| <i>Other funds</i> | -                                   | -      | -           | -         | -                   | -                                |
| Total Funds        | 62,950                              | 79,296 | (103,379)   | -         | -                   | 38,867                           |

#### Unrestricted Funds:

##### General

This represents funds which have been accumulated for the general purposes of the charity.

#### Restricted Funds:

##### The National Lottery Community Fund

This represents a grant received during the year ended 31 March 2024 from The National Lottery Community Fund to support the charity's work in the community. The grant was fully utilised during the year.

**LONG COVID KIDS AND FRIENDS**

England & Wales - Charity number 1196170

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# Accounts

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**Charity registration number 1196170**

**Long Covid Kids and Friends**

**Annual Report and Financial Statements**

**Period ended 31 March 2023**

## **Long Covid Kids and Friends**

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## **Long Covid Kids and Friends**

### **Reference and Administrative Details**

|                             |                                                                                                                                                                   |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Chairman                    | Dr J Rossman                                                                                                                                                      |
| Trustees                    | Dr J Rossman - appointed 16.1.22<br>N Webster-Hart - appointed 1.8.22<br>L Smith - appointed 1.7.22<br>M Leston - appointed 15.6.22<br>W Lee - appointed 19.10.23 |
| Charity Registration Number | 1196170 in England and Wales<br>SC052424 in Scotland                                                                                                              |
| Chief Executive Officer     | S Macfarland                                                                                                                                                      |
| Chief Operating Officer     | H Goss                                                                                                                                                            |
| Registered Office           | Crown Chambers<br>Bridge Street<br>Salisbury<br>Wiltshire<br>SP1 2LZ                                                                                              |
| Bankers                     | CAF Bank Ltd<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>Kent<br>ME19 4JQ                                                                            |
| Independent Examiner        | SJL Ellingham BA FCA DChA<br>Fawcetts LLP<br>Chartered Accountants<br>Windover House<br>St Ann Street<br>Salisbury<br>Wiltshire<br>SP1 2DR                        |

## **Long Covid Kids and Friends**

### **Trustees Report for the period ended 31 March 2023**

The Trustees present their Annual Report for the period from 15 October 2021 to 31 March 2023. The accounts comply with the Charities Act 2011, Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 1 January 2019.

#### **Objectives and activities**

For the public benefit, to promote and protect the physical and mental health and well-being of children and young people anywhere in the world with Long Covid and related illness, in particular by:

- (a) the provision of advice, support and counselling to such children and young people and anyone connected with their care;
- (b) facilitating, conducting and/or promoting research into the causes, diagnosis, treatment and prevention of Long Covid and related illness provided that the useful results of any such research are made public;
- (c) raising awareness within the general public of Long Covid and related illness in children and young people and in particular to promote recognition of the condition and establish suitable care pathways for the identification, treatment and ongoing support of children and young people with Long Covid and related illness, and the support of all those involved in their care.

The relief of children and young people with Long Covid and related illness and anyone involved in their care who are in need because of illness, financial hardship or other disadvantage by making grants of money or providing or paying for items, services or facilities.

In this clause:

- 'Long Covid' means anyone experiencing signs and symptoms that develop during or after an infection consistent with COVID-19 that continue for more than 4 weeks and are not explained by an alternative diagnosis.
- 'related illness' means any post-viral illness or autoimmune disease with a suspected or evidenced link to COVID-19.

#### **Activities**

Raising awareness of the symptoms of Long Covid and related illnesses in children to increase understanding, aid early diagnosis and improve response and intervention.

Connecting and supporting children living with Long Covid and the parents and caregivers that look after them in the UK and internationally.

Funding and participating in global research to investigate health implications, improve the lived experience and enable recovery.

Representing children living with Long Covid in expert forums, research panels, health organisations & parliamentary groups. Campaigning to mitigate the risk of SARS\_CoV\_2 infection & place wellbeing at the heart of education.

## **Long Covid Kids and Friends**

### **Trustees Report for the period ended 31 March 2023 (continued)**

#### **Public Benefit**

The trustees confirm that they have considered the guidance from the Charity Commission regarding public benefit when reviewing the Charity's aims and objectives and in planning future activities. They are satisfied that the activities undertaken during the year fully meet these requirements.

#### **Achievements and Performance**

Long Covid is a preventable condition; there is no time to lose to reduce the transmission of SARS-CoV-2 and reduce the incidence of Long Covid. Community action is vital to achieving this goal.

The resilience of the children and young people we support inspires and motivates our team daily. Through collaboration, partnerships and generous donations of time, skills and funds, the Long Covid Kids team have achieved more than we could have imagined in our first 18 months as a charity.

It takes a village community to raise a child. In response to pandemic-driven needs, we have built a strong community with the support, dedication and determination of our members, supporters and the entire Long Covid community.

Some of our accomplishments in the past 18 months include:

- Continued to operate the world's first and only charity focused on children and young people with Long Covid.
- Renewed our website and brand foundations to ensure accessibility and clear communication of essential information and resources.
- Continued to provide support and connection to over 10,000 families through various initiatives and programmes, including developing LCK Connected and LCK Discord platforms, the LCK Choir and our own Youth Advisory Panel.
- Raised vital funds that have enabled us to continue our mission and embark on ambitious new projects.
- Maintained and developed UK and international partnerships and collaborations that have led to a wide range of campaigns and actions, including the first international Long Covid Awareness Day.
- Collaborated with the World Health Organisation to create the first Clinical Definition for Long Covid in Kids.
- Launched health and education resources, including those produced by our dedicated Long Covid Educational Team.

## **Long Covid Kids and Friends**

### **Trustees Report for the period ended 31 March 2023 (continued)**

#### **Achievements and Performance - continued**

- Partnered and led vital research projects, including the Attendance and Education Experiences Survey that, in collaboration with the University of Derby, sought to determine the impact of Long Covid symptoms on accessing education.
- Collaborated on multiple peer-reviewed scientific publications and commentary articles in leading journals, including Science, Lancet Child & Adolescent Health, Nature Medicine and Future Microbiology.
- Campaigned for accountability of governmental actions and their impact on Long Covid for children and young people through our Core Participant status in the UK and Scottish Covid Inquiries.
- LCK team and members petitioned the UK government to provide support for children and young people with Long Covid by delivering a letter, and our new support pack, in person to 10 Downing Street.
- Promoted information, awareness and understanding to facilitate better support for those suffering from Long Covid, including creating the Pacing Penguins Energy Management Poster.
- Continued to campaign for recognition, equality and inclusivity.
- Promoted our work, what we have learned and the need for increased awareness of, and support for children and young people with Long Covid through regular press interviews, webinars and conference presentations.
- Grown our Board to include six professionals with diverse and strong backgrounds that are of professionals uniquely placed to support the leadership team with their mission and vision.

We believe all children should be able to thrive and look forward to a positive future. That is why we represent and support children and young people living with Long Covid and related illnesses and the parents and caregivers that look after them. To achieve this mission, we rely on our volunteers, members and supporters. Every donation we receive is invested to enable us to achieve our promise.

#### **Financial Review**

The total income for the period ended 31 March 2023 was £137,385 including income from donations including Gift Aid of £134,879, sales from the online shop of £1,632 and income from the on line choir and courses of £346. Income from presentations totalled £450 and interest received was £78.

Expenditure totalled £74,435 including costs for Occupational Therapist, Educational Psychologist, marketing and administrative support.

At 31 March 2023 the charity had net assets of £62,950 held as unrestricted reserves including cash at bank of £55,925.

The Charity aims to build upon its success and is looking to further its impact by building an internal team, taking the pressure off the volunteers and continue to look for innovative ways to support, work on research projects and to promote the challenges faced by so many children and young people to build brighter futures and bring hope.

## **Long Covid Kids and Friends**

### **Trustees Report for the period ended 31 March 2023 (continued)**

#### **Reserves Policy**

Our reserves policy is to hold approximately 3 months unrestricted charitable expenditure which is currently £30,000. At 31 March 2023, free reserves were £61,961.

#### **Structure, governance and management**

Long Covid Kids and Friends is a Charitable Incorporated Organisation (CIO incorporated in England and Wales on 15 October 2021 and in Scotland on 22 March 2023. The registered charity number is 1196170 in England and Wales and in Scotland SC052424.

The registered office is Crown Chambers, Bridge Street, Salisbury, SP1 3BZ.

The trustees at the end of the period are listed on page 1. Trustees are appointed by the existing Trustees. The Trustees meet monthly virtually and the day to day running of the charity is carried out by the Chief Operating Officer, Chief Executive Officer and volunteers.

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's Trustees



Dr J Rossman

Chairman

Date: 31 January 2024

## Long Covid Kids and Friends

### Independent Examiner's report to the Trustees of Long Covid Kids and Friends

I report to the trustees on my examination of the accounts of Long Covid Kids and Friends for the period ended 31 March 2023, which are set out on pages 7 to 14.

#### RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of Long Covid Kids and Friends 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 Long Covid Kids and Friends' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 Trust as required by section 130 of the Act; or
- (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.

Signed: *Simon J L Ellingham*

SJL Ellingham BA FCA DChA  
Fawcetts LLP  
Windover House  
St Ann Street  
Salisbury  
Wiltshire  
SP1 2DR

Dated: 6 February 2024



## Financial Statements for the period from 15 October 2021 to 31 March 2023

## Statement of financial activities

|                                    | Notes | Unrestricted<br>funds<br>£ | Total funds<br>£ |
|------------------------------------|-------|----------------------------|------------------|
| <b>Incoming resources</b>          | 2     |                            |                  |
| <b>Income and endowments from:</b> |       |                            |                  |
| Donations and legacies             |       | 134,879                    | 134,879          |
| Charitable activities              |       | 796                        | 796              |
| Other trading activities           |       | 1,632                      | 1,632            |
| Investments                        |       | 78                         | 78               |
| <b>Total income</b>                |       | <b>137,385</b>             | <b>137,385</b>   |
| <b>Resources expended</b>          | 3     |                            |                  |
| <b>Expenditure on:</b>             |       |                            |                  |
| Raising funds                      |       | 12,259                     | 12,259           |
| Charitable activities              |       | 62,176                     | 62,176           |
| <b>Total expenditure</b>           |       | <b>74,435</b>              | <b>74,435</b>    |
| <b>Net income</b>                  |       | <b>62,950</b>              | <b>62,950</b>    |
| <b>Net movement in funds</b>       |       | <b>62,950</b>              | <b>62,950</b>    |
| <b>Reconciliation of funds:</b>    |       |                            |                  |
| Total funds brought forward        |       | -                          | -                |
| <b>Total funds carried forward</b> | 11    | <b>62,950</b>              | <b>62,950</b>    |

The notes on pages 9 to 14 form part of these financial statements

## Long Covid Kids and Friends

### Balance Sheet as at 31 March 2023

|                                                           | Notes | Unrestricted<br>funds<br>£ | Total this<br>year<br>£ |
|-----------------------------------------------------------|-------|----------------------------|-------------------------|
| <b>Fixed assets</b>                                       |       |                            |                         |
| <b>Tangible assets</b>                                    | 6     | 989                        | 989                     |
|                                                           |       | <u>989</u>                 | <u>989</u>              |
| <b>Current assets</b>                                     |       |                            |                         |
| <b>Stocks</b>                                             | 7     | 1,680                      | 1,680                   |
| <b>Debtors</b>                                            | 8     | 10,766                     | 10,766                  |
| <b>Cash at bank and in hand</b>                           | 9     | 55,925                     | 55,925                  |
|                                                           |       | <u>68,371</u>              | <u>68,371</u>           |
| <br><b>Creditors: amounts falling due within one year</b> | 10    | <u>6,410</u>               | <u>6,410</u>            |
| <br><b>Net current assets</b>                             |       | <u>61,961</u>              | <u>61,961</u>           |
| <br><b>Net assets</b>                                     |       | <u>62,950</u>              | <u>62,950</u>           |
| <br><b>Funds of the Charity</b>                           |       |                            |                         |
| <b>Unrestricted funds</b>                                 |       | 62,950                     | 62,950                  |
| <b>Total funds</b>                                        |       | <u>62,950</u>              | <u>62,950</u>           |

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 31 January 2024 and signed on their behalf by:



.....  
Dr J Rossman  
Chairman and Trustee

The notes on pages 9 to 14 form part of these financial statements

**Long Covid Kids and Friends**  
**Notes to the Financial Statements for the period ended 31 March 2023**

**Note 1    Accounting policies**

**Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts 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) issued on 1 January 2019 and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The charity does not meet the definition of a large charity and therefore is exempt from the requirement to prepare a cash flow statement.

**Going concern**

The trustees have prepared the financial statements on a going concern basis, which assumes that the charity will continue to operate for the foreseeable future. The trustees have reviewed the charity's financial position, including cash flow forecasts, and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future. Therefore, they continue to adopt the going concern basis of accounting in preparing the financial statements.

**Income**

All income is recognised once the charity has entitlement to the income, its receipt is probable and the amount of the income can be measured reliably. Donations are recognised when received. Income tax recoverable on gift aided donations is recognised as income in the same period as the donation. Investment income is recognised when interest becomes due and payable.

**Expenditure recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

## **Long Covid Kids and Friends**

### **Notes to the Financial Statements for the period ended 31 March 2023 (continued)**

#### **Charitable Activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Tangible fixed assets**

Expenditure on fixed assets is capitalised and valued at historical cost except for expenditure on assets costing less than £500 which is written off immediately. Depreciation is calculated to write off the cost of tangible fixed assets less their residual values on a straight line basis over the expected useful lives of the assets concerned. Computer equipment is written off over 3 years.

#### **Stock**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

#### **Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

#### **Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

#### **Fund accounting**

General funds are unrestricted 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

#### **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at the settlement amount due after any trade discounts offered.

# Long Covid Kids and Friends

## Notes to the Financial Statements for the period ended 31 March 2023 (continued)

### Note 2 Analysis of income

|                                  |                               | Unrestricted funds | Total funds    |
|----------------------------------|-------------------------------|--------------------|----------------|
|                                  |                               | £                  | £              |
| <b>Donations and legacies:</b>   | Donations and gifts           | 134,638            | 134,638        |
|                                  | Gift Aid                      | 241                | 241            |
|                                  |                               | <u>134,879</u>     | <u>134,879</u> |
|                                  |                               |                    |                |
| <b>Charitable activities:</b>    | Choir                         | 273                | 273            |
|                                  | Courses                       | 73                 | 73             |
|                                  | Speaker fees                  | 450                | 450            |
|                                  |                               | <u>796</u>         | <u>796</u>     |
| <b>Other trading activities:</b> | Sales of T shirts             | 1,175              | 1,175          |
|                                  | Sales of books                | 278                | 278            |
|                                  | Sales of Don't Send Me a Card | 178                | 178            |
|                                  |                               | <u>1,632</u>       | <u>1,632</u>   |
| <b>Income from investments:</b>  | Interest income               | 78                 | 78             |
|                                  |                               | <u>78</u>          | <u>78</u>      |
| <b>TOTAL INCOME</b>              |                               | <u>137,385</u>     | <u>137,385</u> |

### Note 3 Analysis of expenditure

|                                                   |  | Unrestricted funds | Total funds   |
|---------------------------------------------------|--|--------------------|---------------|
|                                                   |  | £                  | £             |
| <b>Expenditure on raising funds:</b>              |  |                    |               |
| Website costs                                     |  | 600                | 600           |
| Costs of goods sold and running on line shop      |  | 1,315              | 1,315         |
| Bank charges incurred collecting donations        |  | 363                | 363           |
| Advertising, marketing, direct mail and publicity |  | 7,677              | 7,677         |
| Administrative support                            |  | 2,304              | 2,304         |
| <b>Total expenditure on raising funds</b>         |  | <u>12,259</u>      | <u>12,259</u> |
| <b>Expenditure on charitable activities:</b>      |  |                    |               |
| Support of children with Long Covid               |  | 31,097             | 31,097        |
| Raising awareness of Long Covid                   |  | 25,075             | 25,075        |
| Support costs                                     |  | 6,003              | 6,003         |
| <b>Total expenditure on charitable activities</b> |  | <u>62,176</u>      | <u>62,176</u> |
| <b>TOTAL EXPENDITURE</b>                          |  | <u>74,435</u>      | <u>74,435</u> |

**Long Covid Kids and Friends**  
**Notes to the Financial Statements for the period ended 31 March 2023 (continued)**

**Note 4                      Support and Governance Costs**

|                                | <b>£</b>     |
|--------------------------------|--------------|
| Administrative support         | 3,215        |
| Insurance                      | 79           |
| Legal fees                     | 220          |
| Stationery                     | 218          |
| Computer and website costs     | 600          |
| Bank charges                   | 96           |
| Depreciation of equipment      | 495          |
| Governance costs - independent | 1,080        |
| <b>Total</b>                   | <u>6,003</u> |

**Note 5                      Trustee remuneration**

None of the trustees have been paid any remuneration or received any other benefits from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

The charity considers its key management personnel comprise the trustees as well as the CEO and COO. Key management personnel are not remunerated.

# Long Covid Kids and Friends

## Notes to the Financial Statements for the period ended 31 March 2023 (continued)

### Note 6 Tangible fixed assets

|                                   | Computer<br>Equipment | Total        |
|-----------------------------------|-----------------------|--------------|
|                                   | £                     | £            |
| Cost at 15 October 2021           | -                     | -            |
| Additions                         | 1,484                 | 1,484        |
| Cost at 31 March 2023             | <u>1,484</u>          | <u>1,484</u> |
| <b>Depreciation</b>               |                       |              |
| At 15 October 2021                | -                     | -            |
| Depreciation                      | 495                   | 495          |
| At 31 March 2023                  | <u>495</u>            | <u>495</u>   |
| <b>Net book value</b>             |                       |              |
| Net book value at 15 October 2021 | -                     | -            |
| Net book value at 31 March 2023   | <u>989</u>            | <u>989</u>   |

### Note 7 Stock

|       | £            |
|-------|--------------|
| Stock | <u>1,680</u> |

### Note 8 Debtors and prepayments

|                                | £             |
|--------------------------------|---------------|
| Other debtors                  | 241           |
| Prepayments and accrued income | <u>10,525</u> |
|                                | <u>10,766</u> |

### Note 9 Cash at bank and in hand

|                          | £             |
|--------------------------|---------------|
| Cash at bank and on hand | 51,953        |
| Other                    | <u>3,972</u>  |
|                          | <u>55,925</u> |

### Note 10 Creditors and accruals

#### Creditors

Amounts falling due within one year

|                              | £            |
|------------------------------|--------------|
| Trade creditors              | 3,390        |
| Accruals and deferred income | <u>3,020</u> |
|                              | <u>6,410</u> |

## Long Covid Kids and Friends

### Notes to the Financial Statements for the period ended 31 March 2023 (continued)

**Note 11**

**Charity funds**

|                    | Fund balances<br>brought<br>forward | Income  | Expenditure | Transfers | Gains and<br>losses | Fund balances<br>carried forward |
|--------------------|-------------------------------------|---------|-------------|-----------|---------------------|----------------------------------|
| Fund names         | £                                   | £       | £           | £         | £                   | £                                |
| Unrestricted funds | -                                   | 137,385 | -           | 74,435    | -                   | 62,950                           |
|                    | -                                   | -       | -           | -         | -                   | -                                |
| <i>Other funds</i> | -                                   | -       | -           | -         | -                   | -                                |
| Total Funds        | -                                   | 137,385 | -           | 74,435    | -                   | 62,950                           |