

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 N Webster-Hart - resigned 14.11.24 L Smith M Leston - resigned 3.9.24 W Lee - appointed 19.10.23, resigned 14.11.24 S Craner - appointed 12.11.24 C Whitby - appointed 12.11.24 Dr M Faghy - appointed 13.12.24
Charity Registration Number	1196170 in England and Wales SC052424 in Scotland
Chief Executive Officer	S McFarland
Registered Office	Crown Chambers Bridge Street Salisbury Wiltshire SP1 2LZ
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	S J L Ellingham BA FCA DChA Fawcetts LLP Chartered Accountants Windover House St Ann Street Salisbury Wiltshire 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 funds £	Restricted funds £	Total funds £	2023 £
Incoming resources	2				
Income and endowments from:					
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	-
Total income		69,296	10,000	79,296	137,385
Resources expended	3				
Expenditure on:					
Raising funds		13,626	-	13,626	12,259
Charitable activities		79,753	10,000	89,753	62,176
Total expenditure		93,379	10,000	103,379	74,435
Net (expenditure)/income		(24,083)	-	(24,083)	62,950
Net movement in funds		(24,083)	-	(24,083)	62,950
Reconciliation of funds:					
Total funds brought forward		62,950	-	62,950	-
Total funds carried forward	11	38,867	-	38,867	62,950

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 funds £	Restricted funds £	Total this year £	Total 2023
Fixed assets					
Tangible assets	6	494	-	494	989
		<u>494</u>	<u>-</u>	<u>494</u>	<u>989</u>
Current assets					
Stocks	7	1,688	-	1,688	1,680
Debtors	8	8,766	-	8,766	10,766
Cash at bank and in hand	9	34,831	-	34,831	55,925
		<u>45,285</u>	<u>-</u>	<u>45,285</u>	<u>68,371</u>
 Creditors: amounts falling due within one year	10	 6,912	 -	 6,912	 6,410
		<u>38,373</u>	<u>-</u>	<u>38,373</u>	<u>61,961</u>
Net current assets					
		<u>38,867</u>	<u>-</u>	<u>38,867</u>	<u>62,950</u>
Net assets					
		<u>38,867</u>	<u>-</u>	<u>38,867</u>	<u>62,950</u>
 Funds of the Charity					
Restricted funds					
Unrestricted funds		38,867	-	38,867	62,950
Total funds		<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		£	£	£	£
Donations and legacies:	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
Charitable activities:	Choir	1,145	-	1,145	273
	Courses	-	-	-	73
	Speaker fees	-	-	-	450
	Research	75	-	75	-
		1,220	-	1,220	796
Other trading activities:	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
Income from investments:	Interest income	654	-	654	78
Other:	Compensation	200	-	200	-
TOTAL INCOME		69,296	10,000	79,296	137,385

Note 3 Analysis of expenditure

		Unrestricted funds	Restricted funds	Total funds	2023
Analysis		£	£	£	
Expenditure on raising funds:					
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
Total expenditure on raising funds		13,626	-	13,626	12,259
Expenditure on charitable activities:					
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
Total expenditure on charitable activities		79,753	10,000	89,753	62,176
TOTAL EXPENDITURE		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

	2024	2023
	£	£
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
Total	12,389	6,003

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

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

Note 7 Stock	2024	2023
	£	£
Stock	1,688	1,680

Note 8 Debtors and prepayments	2024	2023
	£	£
Other debtors	5,644	241
Prepayments and accrued income	3,122	10,525
	8,766	10,766

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

Note 10 Creditors and accruals

Creditors	2024	2023
	£	£
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 brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances 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.