

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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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 SC052424 in Scotland	
Chief Executive Officer	S McFarland	
Registered Office	Lyttchett House 13 Freeland Park Wareham Road Poole Dorset BH16 6FA	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
Independent Examiner	SJL Ellingham BA FCA DChA Fawcetts LLP Chartered Accountants Windover House St Ann Street Salisbury Wiltshire 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.

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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.

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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 funds £	Restricted funds £	Total funds £	2024 £
Incoming resources	2				
Income and endowments from:					
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
Total income		62,784	11,800	74,584	79,296
Resources expended	3				
Expenditure on:					
Raising funds		11,877	-	11,877	13,626
Charitable activities		52,657	7,552	60,209	89,753
Total expenditure		64,534	7,552	72,086	103,379
Net (expenditure)/income		(1,750)	4,248	2,498	(24,083)
Net movement in funds		(1,750)	4,248	2,498	(24,083)
Reconciliation of funds:					
Total funds brought forward		38,867	-	38,867	62,950
Total funds carried forward	11	37,117	4,248	41,365	38,867

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

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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 funds	Restricted funds	Total funds	Total 2024
	£	£	£	£
Donations and legacies:				
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>
Charitable Activities:				
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>
Other trading activities:				
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>
Income from investments:				
Interest income	<u>167</u>	<u>-</u>	<u>167</u>	<u>654</u>
Other income:				
Sundry income	83	-	83	-
Compensation	-	-	-	200
	<u>83</u>	<u>-</u>	<u>83</u>	<u>200</u>
TOTAL INCOME:	<u>62,784</u>	<u>11,800</u>	<u>74,584</u>	<u>79,296</u>

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Notes to the financial statements

3. Analysis of expenditure

	Unrestricted funds	Restricted funds	Total funds	2024
	£	£	£	
Expenditure on raising funds:				
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>
Expenditure on charitable activities:				
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>
TOTAL EXPENDITURE	<u>64,534</u>	<u>7,552</u>	<u>72,086</u>	<u>103,379</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>13,771</u>	<u>12,390</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.

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6. Tangible fixed assets

	Computer Equipment £	Total £
Cost		
Cost at 1 April 2024	1,484	1,484
Additions	-	-
Cost at 31 March 2025	1,484	1,484
Depreciation		
At 1 April 2024	990	990
Depreciation	494	494
At 31 March 2025	1,484	1,484
Net book value		
Net book value at 31 March 2024	494	494
Net book value at 31 March 2025	-	-

7. Stock

	2025 £	2024 £
Stock	1,568	1,688

8. Debtors and prepayments

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

11. Charity Funds

	Balance at 01/04/2024 £	Income £	Expenditure £	Transfers £	Balance at 31/03/25 £
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.

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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

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Notes to the financial statements

13. Comparative statement of financial activities

	Unrestricted funds £	Restricted funds £	Total funds £
Incoming resources			
Income and endowments from:			
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
Total income	<u>69,296</u>	<u>10,000</u>	<u>79,296</u>
Resources expended			
Expenditure on:			
Raising funds	13,626	-	13,626
Charitable activities	79,753	10,000	89,753
Total expenditure	<u>93,379</u>	<u>10,000</u>	<u>103,379</u>
Net (expenditure)/income	<u>(24,083)</u>	<u>-</u>	<u>(24,083)</u>
Net movement in funds	<u>(24,083)</u>	<u>-</u>	<u>(24,083)</u>
Reconciliation of funds:			
Total funds brought forward	62,950	-	62,950
Total funds carried forward	<u><u>38,867</u></u>	<u><u>-</u></u>	<u><u>38,867</u></u>