

LONG COVID SCOTLAND

**FINANCIAL STATEMENTS
FOR THE PERIOD FROM**

1 NOVEMBER 2023

TO

31 MARCH 2025

Charity Number SC 052053

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	November	2023		31	March	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	3,469				3,469	960
Legacies					-	
Grants					-	25,000
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	6,431				6,431	
					-	
A1 Sub total	9,900	-	-	-	9,900	25,960
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	9,900	-	-	-	9,900	25,960
A3 Payments						
Expenses for fundraising activities	374				374	16
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,683	162			1,845	18,713
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	2,057	162	-	-	2,219	18,729
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	6,140
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	6,140
Total payments	2,057	162	-	-	2,219	24,869
Net receipts / (payments)	7,843	(162)	-	-	7,681	1,091
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	7,843	(162)	-	-	7,681	1,091

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	929	162			1,091	
	Surplus / (deficit) shown on receipts and payments account	7,843	(162)			7,681	1,091
						-	
						-	
	Cash and bank balances at end of year	8,772	-	-	-	8,772	1,091
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Laptops	Scot Govt Support	4,662	1,554	3,755
	Printers	Scot Govt Support	366	122	295
	Harddrive	Scot Govt Support	95	32	77
	iPad & keyboard	Scot Govt Support	598	199	482
	Microphone	Scot Govt Support	201	67	162
	Smartpens	Scot Govt Support	218	73	176
		Total	6,140	2,047	4,947

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature: [Redacted]

Print Name: [Redacted]

Date of
approval

24/10/25

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	Nov	2023	To	31	Mar	2025

Reference and administration details

Charity name	Long Covid Scotland		
Other names charity is known by			
Registered charity number	SC052053		
Charity's principal address	12 Kemnay Place		
	Aberdeen		
	AB15 8SG	Postcode	

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chair		
2		Treasurer		
3				
4				
5				
6				
7			Appointed 1/4/24	
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
	Appointed 1/4/24, resigned 1/3/25
	Resigned 3/7/24

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Any member of the organisation who is eligible (not debarred) can be elected as a Trustee at an AGM. The Board may appoint any member who is eligible as a Trustee. All Trustees retire from office at each AGM and are eligible for re-election.

Objectives and activities

Charitable purposes

The advancement of health.

Summary of the main activities in relation to these objects

Advocating for and representing people living with Long Covid in Scotland
 Amplifying the voices of people living with Long Covid in Scotland
 Promoting equality and diversity

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

LCS Trustees prepared for and submitted a paper to the Long Term Conditions consultation. We also supported and encouraged our members to participate in the consultation. Attended 2 consultation events in relation to the Long term Conditions consultation

Continue to work on fundraising activities as much as possible to actively explore other avenues for funding LCS work and core function.

Long Covid Scotland has actively engaged with the Scottish Government and its agencies to advocate for fair and effective services for people with Long Covid. Our ongoing work has included:

- **Regular meetings** with NSS (National Services Scotland), particularly the Clinical Priorities Directorate. Which is the team in charge of Long Covid Policy.
- **Under the NHS Scotland/NSS Long Covid Network: Helped contribute** to a blueprint for Long Covid services to support Health Boards in implementation
- **We contributed to the NSS Sustainability Report** (in Dec 2024): Which evaluated progress and recommended exploring integrated services for Long Covid, ME/CFS, and other chronic conditions.
- **We have had Discussions with multiple Ministers for Health** to push for policy improvements.
- **We have Lobbied MSPs**—both individually and collectively—through election hustings and direct action, including protests at the Scottish Parliament.
- **We actively participate in the Cross-Party Parliamentary Group on Long Covid**, applying pressure on the Scottish Government to take meaningful action.
- **We Collaborate with other charities** working on Long Covid, both in Scotland and across the UK, to strengthen our collective voice.

This sustained effort has been crucial in keeping Long Covid on the political agenda and pushing for better support for those affected.

Continue to work as co-applicants and PPI representatives with several UK universities and researchers on a range of LC Research projects, including bidding for funding.

Supporting the development of Local LC peer support groups. Work with our members and volunteers across Scotland

Financial review

Brief statement of the charity's policy on reserves

It is the policy of the charity to deploy funds received to achieve the purposes of the charity rather than to accumulate funds. Retained funds represent only the reasonable working capital requirements to support the activities of the charity.

Details of any deficit

There are no fund deficits.

Donated facilities and services (if any)

LCS Trustees and volunteers donated their time to the work of the charity. Without this, the charity could not have achieved its purposes.

APPENDIX 1

Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)		CHAIR
Date	24/10/25	

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

See individual worksheets

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

x

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

x

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Trustees donated £225 to charity funds during the period

Long Covid Scotland

SC052053

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Initial funds contributed on founding					-	476
Personal and online donations	3,469				3,469	484
					-	
					-	
Total	3,469	-	-	-	3,469	960

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Scottish Government admin project grant			-	25,000
			-	
			-	
			-	
Total	-	-	-	25,000

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
University payment for research input	6,431				6,431	
					-	
					-	
					-	
					-	
					-	
Total	6,431	-	-	-	6,431	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Computer related costs & equipment	425	162			587	985
Gifts					-	525
Insurance	774				774	349
Admin & related services					-	6,400
Training & development					-	5,000
Website & advertising					-	5,000
Other costs	234				234	454
Professional services	250				250	
					-	
					-	
Total	1,683	162	-	-	1,845	18,713

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	3,469				3,469	960
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	6,431				6,431	
Sub total	9,900	-	-	-	9,900	960
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	9,900	-	-	-	9,900	960
Payments						
Expenses for fundraising activities	374				374	16
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,683				1,683	15
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	2,057	-	-	-	2,057	31
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	2,057	-	-	-	2,057	31
Net receipts / (payments)	7,843	-	-	-	7,843	929
Transfers to / (from) funds					-	
Surplus / (deficit) for year	7,843	-	-	-	7,843	929

Nature and purpose of funds

The general fund holds the funds which allow the charity to conduct activities to meet the purposes for which it has been established - advancement of health through advocacy, representation and amplifying the voices of people living with Long Covid in Scotland and promoting equality and diversity.

Long Covid Scotland

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Additional analysis (3)

6 Breakdown of restricted funds

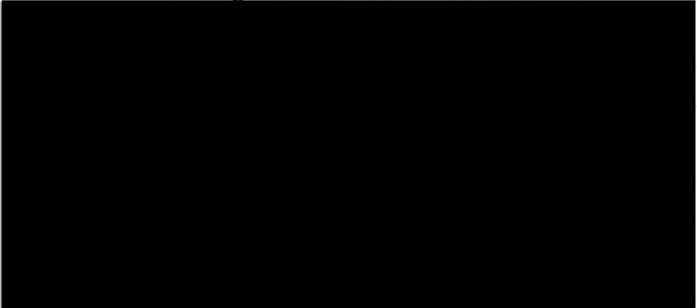
	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Scottish Government Support						
Receipts						
Donations					-	
Legacies					-	
Grants					-	25,000
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	25,000
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	25,000
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	162				162	18,698
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	162	-	-	-	162	18,698
Payments relating to asset and investment movements						
Purchases of fixed assets					-	6,140
Purchase of investments					-	
Sub total	-	-	-	-	-	6,140
Total payments	162	-	-	-	162	24,838
Net receipts / (payments)	(162)	-	-	-	(162)	162
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(162)	-	-	-	(162)	162

Nature and purpose of funds

Scottish Government Support - this holds funds awarded to the charity by the Scottish Government to fund temporary administrative support, the development and delivery of educational resources, the purchase of IT hardware and software, website development. The balance on the fund at the previous year end date of £162 was applied in this period to eligible costs of the charity

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of		Long Covid Scotland						
Registered charity number		SC052053						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		01	November	2023	to	31	March	2025
Set out on pages		1 – 10 commencing from statement of Receipts & Payments						(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner		<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>						
Basis of independent examiner's statement		<p>My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.</p>						
Independent examiner's statement		<p>In the course of my examination, no matter has come to my attention other than that disclosed on the attached page*</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:								25 / 10 / 25
Name:								
Relevant professional qualification(s) or body:								
Address:								

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.