

MILLIE'S TRUST

England & Wales · Charity number 1151410

Details

Status Registered

Legal form Other

Registered 2013-03-27

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

Contact

Address Millies Trust
Lansdowne House
Oak Green Business Park
Cheadle Hulme
Cheadle
Cheshire

Phone 01614851321

Email info@milliestrust.com

Website www.milliestrust.com

Activities

Objects: THE ADVANCEMENT OF HEALTH AND SAVING OF LIVES BY PROVIDING EDUCATION AND TRAINING IN FIRST AID.

Activities: Millie's Trust providing First Aid Training within communities throughout the UK. No charge are made for the community courses but donations are very greatly received on the courses. Millie's Trust currently works in the following areas EnglandWalesIrelandNorthern IrelandScotland

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People, The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£322,214	£246,368	-	-
2023-12-31	£228,724	£268,148	-	-
2022-12-31	£270,167	£276,664	-	-
2021-12-31	£230,596	£231,213	-	-
2020-12-31	£208,356	£249,726	-	-

Trustees

Name	Role	Appointed
Dr Heather Frizzell DR		2013-02-22
SARAH KILTY BA		2013-02-22

MILLIE'S TRUST

England & Wales - Charity number 1151410

Accounts

**MILLIE'S TRUST
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE PERIOD ENDED 31 DECEMBER 2024**

MILLIE'S TRUST
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs S L Kilty
Mrs S L Harris
Dr H Frizzell

Charity Number

1151410

Principal Address

Lansdowne House
Oak Green Business Park
Earl Road
Cheadle Hulme
Cheshire
SK8 6QA

Independent Examiner

Clarke Nicklin LLP
4 Brooks Drive
Cheadle Royal Business Park
Cheadle
Cheshire
SK8 3TD

MILLIE'S TRUST

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Balance Sheet	7
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The trustees present their report and accounts for the period ended 31 December 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charity (Accounts and Reports) Regulations 2008. It is also responsible for safeguarding the assets of the Charity and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Structure, governance and management

Millie's Trust Trustees during 2024

Heather Frizzell
Sara Harris
Sarah Kilty

Millie's Trust Employees during 2024

Chief Executive: Joanne Thompson
Commercial Operations Director: Daniel Thompson
Finance and Office Coordinator: Deborah Sidderley
Office Admin: Joanne Vaughan

The charity is governed by a Trust Deed, last signed in July 2022. A minimum of three trustees must be appointed. Trustees are selected by resolution at a special meeting, with regard to the skills, knowledge, and experience required for effective administration of the charity.

2024 is Millie's Trust's 12th year and we continue to be extremely proud of what the charity has achieved.

We would like to say a thank you from the bottom of our hearts to everyone who has continued to support us. Whether that be through a monetary donation, attending a course, taking part in an online fundraising activity or simply sharing a social media post – every tiny bit of support has helped us through the most challenging few years since we were established.

We have ended the year with positivity for what 2025 has to bring.

Thank you for your continued support.

Millie's Trust Team.

Objectives and activities

Millie's Trust was established in December 2012 by Joanne and Dan Thompson following the tragic loss of their daughter, Millie, in a choking incident at nursery in October 2012. The charity's mission is to ensure that paediatric first aid training is available to everyone, regardless of financial circumstances.

The objectives of the charity, as set out in the governing document, are:

- To raise awareness of paediatric first aid and provide courses to those who could not otherwise afford them.
- To promote wider understanding of paediatric first aid across the UK.

The charity delivers these objectives through:

- Family First Aid Awareness courses
- Accredited First Aid qualification courses
- First Aid for school children
- Short introductory First Aid sessions
- Mental Health First Aid courses

In line with Charity Commission and OSCR guidance, the trustees have paid due regard to public benefit when planning activities.

Achievements and Performance

In 2024, Millie's Trust trained **3,678 people** across the UK in a variety of courses. This represents a **6.36% increase** compared to 2023. Courses were delivered both free and at low cost, with all family first aid awareness courses provided free of charge to parents and carers of babies under 12 months.

In Scotland, Millie's Trust trained 9 people.

The charity continued to work in partnership with the National Day Nurseries Association on **Millie's Mark** (www.milliesmark.com). In 2024, **146 nurseries** submitted new applications or renewals under the scheme.

In Scotland **3** nurseries submitted new applications or renewals under the scheme.

To expand capacity, the charity took on an additional office space in the final quarter of 2024 at a discounted rent. This will enable more in-house training courses from 2025 onwards.

Grant and donor support

- The People's Postcode Lottery awarded £70,000 in Spring 2024, which supported core costs including rent, additional space, mental health projects, fundraising activities, product sales, and upgraded IT equipment.
- The Vernon Charitable Foundation provided grant support to replace a broken boiler and repair a lift, avoiding significant disruption and unplanned costs.

The trustees are deeply grateful for all support received. Whether through donations, attending courses, fundraising activities, or spreading awareness. Each contribution has directly enabled Millie's Trust to continue its vital work.

Financial Review

Financial Review

Millie's Trust has three principal income streams:

1. Public donations
2. Course fees (low-cost and accredited qualifications)
3. Merchandise sales

Income performance in 2024

- Income from First Aid qualification courses remained strong, reflecting the value for money and high demand for accredited training
- Donations linked to free and short courses were broadly in line with previous years.
- Merchandise sales increased
- Public donations declined, likely due to wider economic pressures and the cost-of-living crisis

Expenditure in 2024

- Delivery of courses, including trainer fees and equipment.
- Office and building overheads.
- Salary adjustments: increases in line with the National Living Wage, and from 1 April 2024, additional increases to mitigate inflationary pressures on real-terms pay. These were set below inflation, reflecting the trustees' responsibility to balance staff support with financial sustainability.
- Trainer day rates were increased by 10% (the first uplift since 2013) to remain competitive and retain high-quality delivery staff.

Investments in efficiency

A new online system was introduced to reduce administrative costs and streamline course management. Feedback from clients has been positive, and early indications suggest reduced qualification expenditure.

Reserves policy

The trustees maintain a reserves policy equivalent to three months of average expenditure (based on the prior year).

- As of 31 December 2023, reserves were below the target.
- Cost-saving measures implemented in 2024 enabled partial replenishment of reserves by £14 341.
- The trustees intend to continue rebuilding reserves during 2025

Risk Management

The trustees have reviewed the major risks facing the charity and are satisfied that appropriate systems are in place to mitigate them, including:

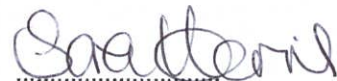
- Regular financial monitoring and cost-control measures
- Diversification of income streams (courses, grants, donations)
- Safeguarding and health and safety policies
- Investment in IT systems to reduce operational risk

Plans for Future Period

Looking ahead to 2025, Millie's Trust will:

- Continue to provide free and low-cost first aid training.
- Expand provision of Mental Health First Aid training, including new course formats and more private bookings.
- Introduce blended learning options using the Quallsafe system, to improve accessibility while maintaining quality standards.
- Fully integrate the new online booking and course management system across all trainers.
- Review long-term strategy, including premises needs, as part of a five-year organisational plan.

On behalf of the Board of Trustees



Trustee

Dated: 30/9/25

MILLIE'S TRUST INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MILLIE'S TRUST

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2024, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011. The charity trustees consider that the audit requirements of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 and section 144 of the Charities Act 2011 do not apply.

It is my responsibility to:

- (i) examine the accounts under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 145 of the Charities Act 2011
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
- (iii) To state whether particular matters have come to my attention.

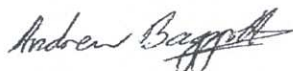
Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and the general Directions given by the Charity Commission. 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 view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) Which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations (as amended) and section 130 of the Charities Act 2011
 - (ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) and the requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 of the Charities Act 2011;Have not been met; or
- (b) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Andrew Baggott ACA CTA
Clarke Nicklin LLP
Chartered Accountants
Clarke Nicklin House
Cheadle Royal Business Park
Cheadle
SK8 3TD

Dated:

MILLIE'S TRUST**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES				
Incoming resources from generated funds				
Donations and legacies	2	135,540	135,540	40,803
Investment income	3	1,189	1,189	806
Income resources from charitable activities	4	185,486	185,486	187,115
Income resources from other activities	5	-	-	-
Total incoming resources		322,214	322,214	228,724
RESOURCES EXPENDED				
Cost of generating funds				
Costs of generating voluntary income		9,344	9,344	8,136
Fundraising trading: costs of goods sold		7,868	7,868	10,592
		17,212	17,212	18,727
NET INCOMING RESOURCES AVAILIABLE				
		305,002	305,002	209,997
Charitable activities				
First aid awareness courses		53,981	53,981	60,254
Charitable expenditure		105,524	105,524	112,690
Governance costs		69,652	69,652	76,477
Total resources expended		246,368	246,368	268,148
NET MOVEMENT IN FUNDS				
		75,846	75,846	(39,424)
Fund balances brought forward		44,773	44,773	84,197
TOTAL FUNDS CARRIED FORWARD		120,619	120,619	44,773

MILLIE'S TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024	2023
	Note	£	£
FIXED ASSETS			
Tangible assets	9	-	-
CURRENT ASSETS			
Stock		17,462	16,445
Debtors	10	15,973	13,731
Cash and bank		110,418	36,822
		<hr/>	<hr/>
		143,854	66,998
CREDITORS: Amounts due within one year	11	(23,234)	(22,225)
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 120,619 <hr/>	<hr/> 44,773 <hr/>
THE FUNDS OF THE CHARITY			
Unrestricted funds		<hr/> 120,619 <hr/>	<hr/> 44,773 <hr/>
TOTAL CHARITY FUNDS		<hr/> 120,619 <hr/>	<hr/> 44,773 <hr/>

ON BEHALF OF THE TRUSTEES

S. Harris
.....

Trustee - S Harris

Date: *30/09/25*
.....

MILLIE'S TRUST**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024****1 ACCOUNTING POLICIES****Basis of preparation**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Accounts (Scotland) Regulations 2006 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure has been charged to the income and expenditure account on the accruals basis. The irrecoverable element of VAT is included with the item of expense to which it relates.

Charitable expenditure comprises these 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.

Governance costs include those costs associated with meeting constitutional and statutory requirements of the charity and include the fees and costs linked to the strategic management of the charity

Stock

Stock is valued at the lower of cost and net realisable value.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

Promotional Equipment	20% Straight line
Fixtures and Fittings	33% Straight line
Motor vehicles	20% Straight line

2 DONATIONS AND LEGACIES

	2024 £	2023 £
Donations and gifts	<u>135,540</u>	<u>40,803</u>

3 INVESTMENT INCOME

	2024 £	2023 £
Interest receivable	<u>1,189</u>	<u>806</u>

MILLIE'S TRUST**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

4 INCOMING RESOURCES FOR CHARITABLE ACTIVITIES			2024	2023
			£	£
Fundraising events			180,866	174,248
Merchandise sales			4,620	12,867
			<u>185,486</u>	<u>187,115</u>
5 INCOMING RESOURCES FOR OTHER ACTIVITIES			2024	2023
			£	£
CJRS Furlough Receipts			-	-
			<u>-</u>	<u>-</u>
6 TOTAL RESOURCES EXPENDED				
	Staff costs	Depreciation	Other costs	Total
			2024	2023
			£	£
Costs of generating funds				
Costs of generating voluntary income			9,344	8,136
Fundraising trading: costs of goods sold			7,868	10,592
Total			<u>17,212</u>	<u>18,728</u>
Charitable activities				
First aid awareness courses				
Activities undertaken directly			53,981	60,254
Charitable expenditure	105,524		105,524	112,690
Governance costs				
		-	69,652	76,477
	<u>105,524</u>	<u>-</u>	<u>140,845</u>	<u>268,149</u>

7 TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration during the year nor for the year ended 31 December 2024.

MILLIE'S TRUST**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024****8 EMPLOYEES****Number of employees**

The average monthly number of employees during the year was:

2024	2023
6	6

Employment Costs

Wages and salaries	99,511	107,578
Social security costs	6,012	5,113
	105,524	112,690

There were no employees whose annual remuneration was £60,000 or more.

9 TANGIBLE FIXED ASSETS

	Promotional Equipment £	Fixtures & Fittings £	Motor Vehicles £	Total £
Cost				
At 1 January 2024	6,366	31,666	33,664	71,696
Disposals	-	-	-	-
Additions	-	-	-	-
At 31 December 2024	6,366	31,666	33,664	71,696
Depreciation				
At 1 January 2024	6,366	31,666	33,664	71,696
Eliminated on disposal	-	-	-	-
Charge for the period	-	-	-	-
At 31 December 2024	6,366	31,666	33,664	71,696
Net Book Value				
At 31 December 2024	-	-	-	-
At 31 December 2023	-	-	-	-

MILLIE'S TRUST**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

10 DEBTORS	2024	2023
	£	£
Trade debtors	7,333	12,633
Prepayments	8,640	1,098
	<hr/>	<hr/>
	15,973	13,731
	<hr/> <hr/>	<hr/> <hr/>
 11 CREDITORS	 2024	 2023
	£	£
Trade creditors	18,540	17,631
Other creditors	2,578	2,578
Accruals	2,116	2,015
	<hr/>	<hr/>
	23,234	22,225
	<hr/> <hr/>	<hr/> <hr/>

MILLIE'S TRUST

England & Wales - Charity number 1151410

Accounts

MILLIE'S TRUST
LEGAL AND ADMINISTRATIVE INFORMATION

Mrs S L Killy

Trustees

**MILLIE'S TRUST
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE PERIOD ENDED 31 DECEMBER 2023**

Lansdowne House
Oak Green Business Park
Earl Road
Cheshire Hulme
Cheshire
SK8 6QA

Principal Address

Clarke Nicklin LLP
4 Brooks Drive
Cheshire Royal Business Park
Cheshire
Cheshire
SK8 3TD

Independent Examiner

MILLIE'S TRUST
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs S L Kilty
Mrs S L Harris
Dr H Frizzell

Charity Number

1151410

Principal Address

Lansdowne House
Oak Green Business Park
Earl Road
Cheadle Hulme
Cheshire
SK8 6QA

Independent Examiner

Clarke Nicklin LLP
4 Brooks Drive
Cheadle Royal Business Park
Cheadle
Cheshire
SK8 3TD

MILLIE'S TRUST

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Notes to the accounts	9–12

The trustees present their report and accounts for the period ended 31 December 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charity (Accounts and Reports) Regulations 2008. It is also responsible for safeguarding the assets of the Charity and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Structure, governance and management

Millie's Trust Trustees during 2023

Heather Frizzell
Sara Harris
Sarah Kilty

Millie's Trust Employees during 2023

Chief Executive: Joanne Thompson
Commercial Operations Director: Daniel Thompson
Fundraising and Office Admin: Julia Heap
Finance and Office Coordinator: Deborah Sidderley
Office Admin: Joanne Vaughan
Office Admin: Harry Sidderley

Independent examiners report

Statement of financial activities

Balance sheet

Notes to the accounts

2023 is Millie's Trust's 11th year and we continue to be extremely proud of what the charity has achieved. Over the past year the charity has re-established its role as a provider of affordable paediatric first aid courses.

We would like to say a thank you from the bottom of our hearts to everyone who has continued to support us. Whether that be through a monetary donation, attending a course, taking part in an online fundraising activity or simply sharing a social media post – every tiny bit of support has helped us through the most challenging few years since we were established.

We have ended the year with positivity for what 2024 has to bring.

Thank you for your continued support.

Millie's Trust Team.

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Objectives and activities

Millie's Trust was established in December 2012 by Millie's parents, Joanne and Dan Thompson after Millie passed away in a choking incident in a nursery in Cheadle Hulme in October 2012. Millie's parents want to offer everyone the chance to train in Paediatric First Aid, whether they are a parent, grandparent, baby-sitter or educational establishment or place of employment. Millie's Trust believes that this training should be available to everyone, regardless of their financial situation.

The objectives of Millie's Trust as set out in the governing document are:

- To raise awareness and funds to promote First Aid and provide courses to those who could not otherwise afford them.
- To promote awareness of Paediatric First Aid

The charity achieves its objectives through providing a range of free or low-cost First Aid courses including:

- Family First Aid Awareness courses
- First aid qualification courses
- First aid for school children
- 2-hour short course in first aid

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission and Office of the Scottish Charity Regulator, in deciding what activities the charity should undertake.

Achievements and Performance

In 2023 Millie's Trust trained 3458 people across the UK in various First Aid courses.

The charity offers paid-for, low-cost and free courses. Family first aid courses are available for free if someone is a parent or carer of a child under 12 months of age.

During 2023 Millie's Trust continued to work in partnership with the National Day Nurseries Association, NDNA on Millie's Mark (www.milliesmark.com). 141 nurseries across the UK submitted applications or renewals to the scheme in 2023.

Millie's Trust employed 6 members of staff to manage the courses and attendance at fundraising events and to support one physical location for Millie's Trust activities. We also have a pool of freelance trainers that we regularly use for our work across the UK.

Millie's Trust expanded its provision of first aid course by delivering Mental Health First Aid Training (MHFA).

Financial Review

Millie's Trust has three major funding streams: public donations, donations from course participants and merchandise sales.

The income from our First Aid qualification courses has remained strong in 2023 and this represents the excellent value for money that our courses offer for First Aid accreditation. Donations from our Family First Aid and short courses have remained in line with previous years and we have seen an increase in merchandise sales. Public donations have fallen and we believe this is due to the continuing wider economic situation and cost of living crisis.

Spending during 2023 has funded first aid course trainers and equipment, and office overheads. In line with inflation we have seen a number of costs increases in 2023. Salaries increased with the increase in the National Minimum wage where required. Other salaries have remained the same.

MILLIE'S TRUST
INDEPENDENT EXAMINER'S REPORT

The charity invested in a new online system to reduce the administrative costs of courses in 2024 and beyond. This was part of a wider review where the charity has committed to reducing overhead and administrative costs as much as possible.

Please note that for financial reporting Income tax is recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation on Just Giving.

The Trustees have an agreed target for reserves which equates to three months of average expenditure measured from the previous year.

As of 31st December 2023, the reserve policy has deviated from the agreed target. The finances of the charity are closely monitored, cost saving exercises have been implemented and it is intended that reserves will be replenished in 2024.

Risk Management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, Governance and Management

The Governing document of the charity is a Trust Deed and the most recent signing was July 2022.

The charity is constituted by the appointment of a minimum of 3 trustees.

Trustees are selected by a resolution of the trustees at a special meeting. In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Plans for Future Period

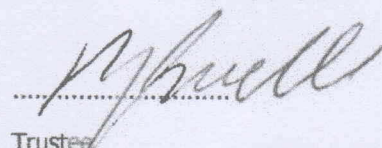
Millie's Trust will continue to provide free or low-cost First Aid courses. The demand for Level 3 Paediatric First Aid courses continues to increase.

Our new online system for testing within first aid courses will launch in the first quarter of 2024. This should help to make consistent savings in external fees in 2024.

Millie's Trust will continue to offer Mental Health First Aid Training. It is something that we will be looking to increase in 2024 by offering different types of MHFA courses.


As Millie's Trust continues to develop we will be reviewing the longer term strategic direction of the charity and this will include a review of our current premises and position for a 5 year plan to be in place.

On behalf of the board of trustees



Trustee

Dated: 27.09.24


Andrew Baggett ACA CTA
Chartered Accountant
Clarke Nichlin House
Clarke Nichlin Business Park
Cheshire
SK8 3TD
Date: 27/09/2024

**MILLIE'S TRUST
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF MILLIE'S TRUST**

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2023, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011. The charity trustees consider that the audit requirements of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 and section 144 of the Charities Act 2011 do not apply.

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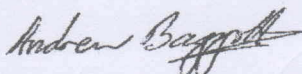
Basis of independent examiner's report

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Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) Which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations (as amended) and section 130 of the Charities Act 2011
 - (ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) and the requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 of the Charities Act 2011;Have not been met; or
- (b) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Andrew Baggott ACA CTA
Clarke Nicklin LLP
Chartered Accountants
Clarke Nicklin House
Cheadle Royal Business Park
Cheadle
SK8 3TD**

Dated: 27/09/2024

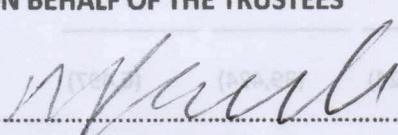
MILLIE'S TRUST

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES				
Incoming resources from generated funds				
Donations and legacies	2	40,803	40,803	62,032
Investment income	3	806	806	159
Income resources from charitable activities	4	187,115	187,115	207,976
Income resources from other activities	5	-	-	-
Total incoming resources		228,724	228,724	270,167
RESOURCES EXPENDED				
Cost of generating funds				
Costs of generating voluntary income		8,136	8,136	5,883
Fundraising trading: costs of goods sold		10,592	10,592	15,832
		18,727	18,727	21,716
NET INCOMING RESOURCES AVAILABLE		209,997	209,997	248,451
Charitable activities				
First aid awareness courses		60,254	60,254	66,733
Charitable expenditure		112,690	112,690	108,258
Governance costs		76,477	76,477	79,957
Total resources expended		268,148	268,148	276,664
NET MOVEMENT IN FUNDS		(39,424)	(39,424)	(6,497)
Fund balances brought forward		84,197	84,197	90,694
TOTAL FUNDS CARRIED FORWARD		44,773	44,773	84,197

MILLIE'S TRUST

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Total Funds 2023	Unrestricted Funds 2023	Notes	Note	2023 £	2022 £
FIXED ASSETS						
Tangible assets				9	-	-
CURRENT ASSETS						
Stock					16,445	16,990
Debtors				10	13,731	6,798
Cash and bank					36,822	75,736
					<u>66,998</u>	<u>99,524</u>
CREDITORS: Amounts due within one year				11	(22,225)	(15,327)
TOTAL ASSETS LESS CURRENT LIABILITIES					<u>44,773</u>	<u>84,197</u>
THE FUNDS OF THE CHARITY						
Unrestricted funds					<u>44,773</u>	<u>84,197</u>
TOTAL CHARITY FUNDS					<u>44,773</u>	<u>84,197</u>
ON BEHALF OF THE TRUSTEES						
						
Trustee - Dr H Frizzell						
Date: 30.09.24						

MILLIE'S TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Accounts (Scotland) Regulations 2006 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure has been charged to the income and expenditure account on the accruals basis. The irrecoverable element of VAT is included with the item of expense to which it relates.

Charitable expenditure comprises these 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.

Governance costs include those costs associated with meeting constitutional and statutory requirements of the charity and include the fees and costs linked to the strategic management of the charity

Stock

Stock is valued at the lower of cost and net realisable value.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

Promotional Equipment	20% Straight line
Fixtures and Fittings	33% Straight line
Motor vehicles	20% Straight line

2 DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations and gifts	<u>40,803</u>	<u>62,032</u>

3 INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable	<u>806</u>	<u>159</u>

MILLIE'S TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

4 INCOMING RESOURCES FOR CHARITABLE ACTIVITIES	2023	2022
	£	£
Fundraising events	174,248	197,856
Merchandise sales	12,867	10,120
	<u>187,115</u>	<u>207,976</u>
5 INCOMING RESOURCES FOR OTHER ACTIVITIES	2023	2022
	£	£
CJRS Furlough Receipts	-	-
	<u>-</u>	<u>-</u>
6 TOTAL RESOURCES EXPENDED	2023	2022
	£	£
Costs of generating funds		
Costs of generating voluntary income	8,136	5,883
Fundraising trading: costs of goods sold	10,592	15,832
Total	<u>18,727</u>	<u>21,716</u>
Charitable activities		
First aid awareness courses		
Activities undertaken directly		60,254
Charitable expenditure	112,690	112,690
Governance costs	533	75,957
	<u>112,690</u>	<u>268,148</u>
	<u>154,925</u>	<u>276,664</u>

7 TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration during the year nor for the year ended 31 December 2023.

MILLIE'S TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

8 EMPLOYEES

Number of employees

The average monthly number of employees during the year was:

2023	2022
6	6

Employment Costs

Wages and salaries

107,578 99,956

Social security costs

5,113 3,101

112,690 103,057

There were no employees whose annual remuneration was £60,000 or more.

9 TANGIBLE FIXED ASSETS

	Promotional Equipment £	Fixtures & Fittings £	Motor Vehicles £	Total £
Cost				
At 1 January 2023	6,366	31,666	33,664	71,696
Disposals	-	-	-	-
Additions	-	-	-	-
At 31 December 2023	6,366	31,666	33,664	71,696
Depreciation				
At 1 January 2023	6,366	31,666	33,664	71,696
Eliminated on disposal	-	-	-	-
Charge for the period	-	-	-	-
At 31 December 2023	6,366	31,666	33,664	71,696
Net Book Value				
At 31 December 2023	-	-	-	-
At 31 December 2022	-	-	-	-

MILLIE'S TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

10 DEBTORS

Trade debtors	99,956
Prepayments	3,101
Total	103,057

	2023	2022
	£	£
Trade debtors	12,633	5,035
Prepayments	1,098	1,764
Total	13,731	6,798

11 CREDITORS

	Motor	Fixtures & Fittings	Promotional Equipment	Total
Trade creditors				
Other creditors				
Accruals				
Total	33,664	31,666	6,386	71,696

	2023	2022
	£	£
Trade creditors	17,631	7,706
Other creditors	2,578	2,708
Accruals	2,015	4,913
Total	22,225	15,327

MILLIE'S TRUST

England & Wales - Charity number 1151410

Accounts

Charity Registration No. 1151410 (England & Wales) SC046409 (Scotland)

**MILLIE'S TRUST
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**MILLIE'S TRUST
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Mrs S L Kilty Mrs S L Harris Dr H Frizzell
Charity Number	1151410
Principal Address	Lansdowne House Oak Green Business Park Earl Road Cheadle Hulme Cheshire SK8 6QA
Independent Examiner	Clarke Nicklin LLP 4 Brooks Drive Cheadle Royal Business Park Cheadle Cheshire SK8 3TD

MILLIE'S TRUST

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Balance Sheet	8
Notes to the accounts	9–12

The trustees present their report and accounts for the period ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charity (Accounts and Reports) Regulations 2008. It is also responsible for safeguarding the assets of the Charity and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Structure, governance and management

Millie's Trust Trustees during 2022

Heather Frizzell
Sara Harris
Sarah Kilty

Millie's Trust Employees during 2022

Chief Executive: Joanne Thompson
Commercial Operations Director: Daniel Thompson
Fundraising and Office Admin: Julia Heap
Finance and Office Coordinator: Deborah Sidderley
Office Admin: Joanne Vaughan
Office Admin: Harry Sidderley

Objectives, activities and achievements

Millie's Trust was established in December 2012 by Millie's parents, Joanne and Dan Thompson after Millie passed away in a choking incident in a nursery in Cheadle Hulme in October 2012. Millie's parents want to offer everyone the chance to train in Paediatric First Aid, whether they are a parent, grandparent, baby-sitter or educational establishment or place of employment. Millie's Trust believes that this training should be available to everyone, regardless of their financial situation.

The objectives of Millie's Trust as set out in the governing document are:

- To raise awareness and funds to promote First Aid and provide courses to those who could not otherwise afford them.
- To promote awareness of Paediatric First Aid

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

2022 is Millie's Trust's 10th year and we are extremely proud of what has been achieved during this time. We are particularly proud of how the charity handled the challenges of the COVID pandemic, but no one could have predicted the economic downturn that COVID would cause. We have seen a very clear decline in donations and attendance at fundraising events – people aren't spending money or donating like they used to because people don't physically have it to donate. This has been tough on Millie's Trust but we more than aware that this a sector wide issue.

We continue to support the charity through first aid courses, and we would wholeheartedly like to thank everyone who attends these courses and has offered donations to support Millie's Trust.

2022 has continued to be a very tough year for many charities due to COVID-19 and we would like to say a thank you from the bottom of our hearts to everyone who has continued to support us.

Whether that be through a monetary donation, attending a course, taking part in an online fundraising activity or simply sharing a social media post – every tiny bit of support has helped us through the most challenging few years since we were established.

We have ended the year with positivity for what 2023 has to bring.

Thank you for your continued support.

Millie's Trust Team.

In 2022 Millie's Trust has trained 4912 people across the UK in various First Aid courses. These include:

- Family First Aid Awareness Courses
- First Aid Qualification Courses
- First aid for school children
- 2-hour short course

The Charity offers paid-for, low-cost and free courses. Family first aid courses are available for free if someone is a parent or carer of a child under 12 months of age.

We no longer have any COVID restrictions in place.

During 2022 Millie's Trust have continued to work in partnership with the National Day Nurseries Association, NDNA on Millie's Mark (www.milliesmark.com). There has been a steady sign up in 2022 with 160 sign ups and renewals and we are looking forward to seeing these numbers increase in 2023 as restrictions have now begin to ease and childcare establishments are having the freedom to do more.

Millie's Trust employed 6 members of staff to manage the courses and attendance at fundraising events and to support one physical location for Millie's Trust activities. We also have a pool of freelance trainers that we regularly use for our work across the UK.

Financial Review

Millie's Trust has three major funding streams: public donations, donations from course participants and merchandise sales.

Spending during 2022 has funded the costs of trainers and equipment to teach our First Aid courses as well as office overheads to ensure that the administration of courses is effective and efficient. Salaries for 2022 have remained consistent to 2021 and seen no increase at all.

Our income stream has picked up again in 2022 via courses, we had hoped to see external fundraising income increase largely but unfortunately we have still a large proportion of our external fundraising that has yet to pick up due the economic crisis.

We are in a very fortunate position that we have a strong income from our courses and our online sales as many others don't have this and we know that this is what once again has helped us again through 2022.

Please note that for financial reporting Income tax is recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation on Just Giving.

Risk Management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for Future Period

Millie's Trust will continue to provide First Aid courses. The demand for Level 3 Paediatric First Aid courses is continually increasing and we have been successful in filling many of our courses since we reopened.

Millie's Trust have continued to offer Mental Health First Aid Training and this was a positive income for the charity in 2022. It is something that we will be looking to increase in 2023.

As Millie's Trust continues to develop we will be reviewing the longer term strategic direction of the charity and this will include a review of our current premises and position for a 5 year plan to be in place.

On behalf of the board of trustees



Trustee

Dated: 28-09-23

**MILLIE'S TRUST
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF MILLIE'S TRUST**

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2022, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011. The charity trustees consider that the audit requirements of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 and section 144 of the Charities Act 2011 do not apply.

It is my responsibility to:

- (i) examine the accounts under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 145 of the Charities Act 2011
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
- (iii) To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and the general Directions given by the Charity Commission. 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 view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) Which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations (as amended) and section 130 of the Charities Act 2011
 - (ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) and the requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 of the Charities Act 2011;Have not been met; or
- (b) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Andrew Baggott ACA CTA
Clarke Nicklin LLP
Chartered Accountants
Clarke Nicklin House
Cheadle Royal Business Park
Cheadle
SK8 3TD**

Dated: 29th September 2023

MILLIE'S TRUST

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES				
Incoming resources from generated funds				
Donations and legacies	2	62,032	62,032	43,344
Investment income	3	159	159	65
Income resources from charitable activities	4	207,976	207,976	180,819
Income resources from other activities	5	-	-	6,368
		<hr/>	<hr/>	<hr/>
Total incoming resources		270,167	270,167	230,596
RESOURCES EXPENDED				
Cost of generating funds				
Costs of generating voluntary income		5,883	5,883	3,616
Fundraising trading: costs of goods sold		15,832	15,832	9,326
		<hr/>	<hr/>	<hr/>
		21,716	21,716	12,942
		<hr/>	<hr/>	<hr/>
NET INCOMING RESOURCES AVAILABLE		248,451	248,451	217,654
Charitable activities				
First aid awareness courses		66,733	66,733	55,350
Charitable expenditure		108,258	108,258	103,057
		<hr/>	<hr/>	<hr/>
Governance costs		79,957	79,957	59,864
		<hr/>	<hr/>	<hr/>
Total resources expended		276,664	276,664	231,213
		<hr/>	<hr/>	<hr/>
NET MOVEMENT IN FUNDS		(6,497)	(6,497)	(617)
Fund balances brought forward		90,694	90,694	91,581
		<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		84,197	84,197	90,694

MILLIE'S TRUST

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

		2022	2021
	Note	£	£
FIXED ASSETS			
Tangible assets	9	-	533
 CURRENT ASSETS			
Stock		16,990	18,076
Debtors	10	6,798	14,014
Cash and bank		75,736	71,340
		<hr/>	<hr/>
		99,524	103,430
 CREDITORS: Amounts due within one year			
	11	(15,327)	(12,999)
 TOTAL ASSETS LESS CURRENT LIABILITIES			
		<hr/>	<hr/>
		84,197	90,964
 THE FUNDS OF THE CHARITY			
Unrestricted funds		<hr/>	<hr/>
		84,197	90,964
 TOTAL CHARITY FUNDS			
		<hr/>	<hr/>
		84,197	90,964

ON BEHALF OF THE TRUSTEES

.....

Trustee - Mrs S L Harris

Date: 28-09-23.....

MILLIE'S TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Accounts (Scotland) Regulations 2006 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure has been charged to the income and expenditure account on the accruals basis. The irrecoverable element of VAT is included with the item of expense to which it relates.

Charitable expenditure comprises these 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.

Governance costs include those costs associated with meeting constitutional and statutory requirements of the charity and include the fees and costs linked to the strategic management of the charity.

Stock

Stock is valued at the lower of cost and net realisable value.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

Promotional Equipment	20% Straight line
Fixtures and Fittings	33% Straight line
Motor vehicles	20% Straight line

2 DONATIONS AND LEGACIES

	2022 £	2021 £
Donations and gifts	<u>62,032</u>	<u>43,344</u>

3 INVESTMENT INCOME

	2022 £	2021 £
Interest receivable	<u>159</u>	<u>65</u>

MILLIE'S TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

4 INCOMING RESOURCES FOR CHARITABLE ACTIVITIES		2022	2021		
		£	£		
Fundraising events		197,856	169,057		
Merchandise sales		10,120	11,762		
		<u>207,976</u>	<u>180,819</u>		
5 INCOMING RESOURCES FOR OTHER ACTIVITIES		2022	2021		
		£	£		
CJRS Furlough Receipts		-	6,368		
		<u>-</u>	<u>6,368</u>		
6 TOTAL RESOURCES EXPENDED					
	Staff costs	Depreciation	Other costs	Total 2022	Total 2021
				£	£
Costs of generating funds					
Costs of generating voluntary income			5,883	5,883	3,616
Fundraising trading: costs of goods sold			15,832	15,832	9,326
Total			<u>21,716</u>	<u>21,716</u>	<u>12,942</u>
Charitable activities					
First aid awareness courses					
Activities undertaken directly			66,733	66,733	55,350
Charitable expenditure	108,258			108,258	103,057
Governance costs					
		533	79,423	79,957	59,864
	<u>108,258</u>	<u>533</u>	<u>167,872</u>	<u>276,664</u>	<u>231,213</u>

7 TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration during the year nor for the year ended 31 December 2021.

MILLIE'S TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8 EMPLOYEES

Number of employees

The average monthly number of employees during the year was:

2022	2021
6	6

Employment Costs

Wages and salaries

104,929

99,956

Social security costs

3,329

3,101

<u>108,258</u>	<u>103,057</u>
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There were no employees whose annual remuneration was £60,000 or more.

9 TANGIBLE FIXED ASSETS

	Promotional Equipment £	Fixtures & Fittings £	Motor Vehicles £	Total £
Cost				
At 1 January 2022	6,366	31,666	33,664	71,696
Disposals	-	-	-	-
Additions	-	-	-	-
At 31 December 2022	<u>6,366</u>	<u>31,666</u>	<u>33,664</u>	<u>71,696</u>
Depreciation				
At 1 January 2022	6,366	31,133	33,664	71,163
Eliminated on disposal	-	-	-	-
Charge for the period	-	533	-	533
At 31 December 2022	<u>6,366</u>	<u>31,666</u>	<u>33,664</u>	<u>71,696</u>
Net Book Value				
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2021	<u>-</u>	<u>533</u>	<u>-</u>	<u>533</u>

MILLIE'S TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

10 DEBTORS	2022	2021
	£	£
Trade debtors	5,035	5,209
Prepayments	1,764	8,805
	<hr/>	<hr/>
	6,798	14,014
	<hr/> <hr/>	<hr/> <hr/>
11 CREDITORS	2022	2021
	£	£
Trade creditors	7,706	8,033
Other creditors	2,708	2,518
Accruals	4,913	2,448
	<hr/>	<hr/>
	15,327	12,999
	<hr/> <hr/>	<hr/> <hr/>

MILLIE'S TRUST

England & Wales - Charity number 1151410

Accounts

**MILLIE'S TRUST
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE PERIOD ENDED 31 DECEMBER 2021**

Millie's Trust Annual Trustee Report and Accounts 2021

Registered Charity No. 1151410 (England and Wales) SC046409 (Scotland)

MILLIE'S TRUST

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MILLIE'S TRUST
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs S L Kilty
Mrs S L Harris
Dr H Frizzell

Charity Number

1151410

Principal Address

Lansdowne House
Oak Green Business Park
Earl Road
Cheadle Hulme
Cheshire
SK8 6QA

Independent Examiner

Clarke Nicklin LLP
4 Brooks Drive
Cheadle Royal Business Park
Cheadle
Cheshire
SK8 3TD

The trustees present their report and accounts for the period ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charity (Accounts and Reports) Regulations 2008. It is also responsible for safeguarding the assets of the Charity and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Structure, governance and management

Millie's Trust Trustees during 2021

Heather Frizzell
Sara Harris
Sarah Kilty

Millie's Trust Employees during 2021

Chief Executive: Joanne Thompson
Commercial Operations Director: Daniel Thompson
Fundraising and Office Admin: Julia Heap
Finance and Office Coordinator: Deborah Sidderley
Office Admin: Joanne Vaughan
Office Admin: Sophie Bloom
Office Admin: Harry Sidderley

Objectives, activities and achievements

Millie's Trust was established in December 2012 by Millie's parents, Joanne and Dan Thompson after Millie passed away in a choking incident in a nursery in Cheadle Hulme in October 2012. Millie's parents want to offer everyone the chance to train in Paediatric First Aid, whether they are a parent, grandparent, baby-sitter or educational establishment or place of employment. Millie's Trust believes that this training should be available to everyone, regardless of their financial situation.

The objectives of Millie's Trust as set out in the governing document are:

- To raise awareness and funds to promote First Aid and provide courses to those who could not otherwise afford them.
- To promote awareness of Paediatric First Aid

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

2021 has continued to be a very tough year for many charities due to COVID-19 and we would like to say a thank you from the bottom of our hearts to everyone who has continued to support us.

Whether that be through a monetary donation, attending a course, taking part in an online fundraising activity or simply sharing a social media post – every tiny bit of support has helped us through the toughest 2 years since we were established.

Fundraising events have still not been able to full run throughout a large part of the year and the public are rightly so, concentrating on piecing their financial situations back together following the latter end of COVID, so people are still struggling to donate like we have seen before.

We have ended the year with positivity for what 2022 has to bring.

Thank you for your continued support.

Millie's Trust Team.

Throughout 2021 Millie's Trust has trained 3286 people across the UK in various First Aid courses.

Total	3286
--------------	-------------

Covid-19 continued to have an impact on the work of Millie's Trust this year but as you can see from the figures above in comparison to 2020 we trained 1655, which is an increase of 98% on 2020.; mainly from being able to teach children in schools again this year. We have been very pleased to be able to have people back training with us in a much better environment and experiencing Millie's Trust as they should do.

We kept the following procedures in place throughout 2021, until the government advised otherwise.

1. Social Distancing restrictions of 1m+ in your training room between candidates
2. Mandatory COVID questions on arrival
3. Face coverings will be mandatory when you are in our building taking part in the course
4. Electronic hand sanitising stations have been placed in various areas throughout the building for your use
5. Individual manikins
6. Your own individual Dressings, Triangular Bandage and Facial Shield
7. Limited contact with admin team – only if needed
8. Maximum of 12 attendees per course
9. No babies can currently attend our Family Courses
10. Mandatory Temperature check

We are very pleased to report that due to following COVID procedures we have had no COVID issues within any of our courses since we re-opened in August 2020.

During 2021 Millie's Trust have continued to work in partnership with the National Day Nurseries Association NDNA on Millie's Mark (www.milliesmark.com). There has been an increase in sign up figures from 129 to 215 and we are looking forward to seeing these numbers increase in 2022 as restrictions have now begin to ease and childcare establishments are having the freedom to do more.

Millie's Trust employed 7 members of staff (voluntary redundancy of one member during the year took the team to 6) to manage the courses and attendance at fundraising events and to support one physical location for Millie's Trust activities. We also have a pool of freelance trainers that we regularly use for our work across the UK.

Financial Review

Millie's Trust has three major funding streams: public donations, donations from course participants and merchandise sales.

Spending during 2021 has funded the costs of trainers and equipment to teach our First Aid courses as well as office overheads to ensure that the administration of courses is effective and efficient. Salaries for 2021 have remained consistent to 2020 and seen no increase at all. One member of staff chose to take voluntary redundancy due to a lower work load.

Dan Thompson has continued to take a larger role since re-opening in teaching more courses as he is salaried and this is a cost reduction that has saved us thousands of pounds in trainer costs throughout 2021.

Our income stream has picked up again in 2021 via courses but unfortunately we have still a large proportion of our external fundraising that has yet to pick up due to continuing restrictions, economy issues and people still cautious of attending large events.

We are hoping to have the chance to see external fundraising income increase again but this is dependent on the current situation of the UK and what continues to happen due to Covid-19.

Safety is of course paramount for all of our employees and anyone who attends our courses and events, so government restrictions will provide the timeline of when and how we can work going forward with regards to fundraising events.

We are in a very fortunate position that we have a strong income from our courses and our online sales as many others don't have this and we know that this is what has helped us again through 2021.

Please note that for financial reporting Income tax is recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation on Just Giving.

Risk Management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for Future Period

In 2021 Millie's Trust will continue to provide First Aid courses mainly based in the North West Region as opposed to our normal UK region. We are hoping that it will become easier to run our FFA courses externally again but venues are currently still reluctant on providing venues and people still struggling to attend due to COVID-19.

The demand for Level 3 Paediatric First Aid courses is continually increasing and we plan to continue to offer as many as we can whilst still under partial COVID restrictions. We have been successful in filling many of our courses since we re-opened and we have been lucky that even with social restrictions imposed that we can still teach our usual maximum of 12 per course on our in house courses.

We began to teach short online Family First Aid Courses via zoom around once a month in 2020 but as a general consensus people would rather wait until they can come back in to train practically with us. We have continued to run these in 2021 as some people have preferred the opportunity not to have to leave their home.

Millie's Trust have continued to offer Mental Health First Aid Training Sector in 2021 and this was a positive income for the charity in 2021 and it is something that we will be looking to increase in 2022 due to the income opportunity available.

As Millie's Trust continues to develop we will be reviewing the longer term strategic direction of the charity and this will include a review of our current premises and position for a 5 year plan to be in place, working towards the charity's 10 year anniversary in 2022.

On behalf of the board of trustees

Heather Frizzell
.....

Trustee

Dated:30.09.2022.....

MILLIE'S TRUST INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MILLIE'S TRUST

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2021, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011. The charity trustees consider that the audit requirements of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 and section 144 of the Charities Act 2011 do not apply.

It is my responsibility to:

- (i) examine the accounts under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 145 of the Charities Act 2011
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
- (iii) To state whether particular matters have come to my attention.

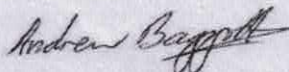
Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and the general Directions given by the Charity Commission. 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 view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) Which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations (as amended) and section 130 of the Charities Act 2011
 - (ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) and the requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 of the Charities Act 2011;Have not been met; or
- (b) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Andrew Baggott ACA CTA
Clarke Nicklin LLP
Chartered Accountants
Clarke Nicklin House
Cheadle Royal Business Park
Cheadle
SK8 3TD**

Dated: 28th September 2022

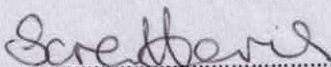
MILLIE'S TRUST**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES				
Incoming resources from generated funds				
Donations and legacies	2	43,344	43,344	54,858
Investment income	3	65	65	253
Income resources from charitable activities	4	180,819	180,819	110,865
Income resources from other activities	5	6,368	6,368	42,380
Total incoming resources		230,596	230,596	208,356
RESOURCES EXPENDED				
Cost of generating funds				
Costs of generating voluntary income		3,616	3,616	5,989
Fundraising trading: costs of goods sold		9,326	9,326	10,701
		12,942	12,942	16,691
NET INCOMING RESOURCES AVAILABLE		217,654	217,654	191,666
Charitable activities				
First aid awareness courses		55,350	55,350	45,369
Charitable expenditure		103,057	103,057	105,932
Governance costs		59,864	59,864	81,734
Total resources expended		231,213	231,213	249,726
NET MOVEMENT IN FUNDS		(617)	(617)	(41,370)
Fund balances brought forward		91,581	91,581	132,951
TOTAL FUNDS CARRIED FORWARD		90,964	90,964	91,581

MILLIE'S TRUST
BALANCE SHEET
AS AT 31 DECEMBER 2021

		2021	2020
	Note	£	£
FIXED ASSETS			
Tangible assets	9	533	1,067
CURRENT ASSETS			
Stock		18,076	21,605
Debtors	10	14,014	15,508
Cash and bank		71,340	65,629
		<u>103,430</u>	<u>102,742</u>
CREDITORS: Amounts due within one year	11	(12,999)	(12,228)
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>90,964</u></u>	<u><u>91,581</u></u>
THE FUNDS OF THE CHARITY			
Unrestricted funds		<u>90,964</u>	<u>91,581</u>
TOTAL CHARITY FUNDS		<u><u>90,964</u></u>	<u><u>91,581</u></u>

ON BEHALF OF THE TRUSTEES


.....

Trustee - Mrs S L Harris

Date: 30/9/22.....

MILLIE'S TRUST**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021****1 ACCOUNTING POLICIES****Basis of preparation**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Accounts (Scotland) Regulations 2006 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure has been charged to the income and expenditure account on the accruals basis. The irrecoverable element of VAT is included with the item of expense to which it relates.

Charitable expenditure comprises these 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.

Governance costs include those costs associated with meeting constitutional and statutory requirements of the charity and include the fees and costs linked to the strategic management of the charity

Stock

Stock is valued at the lower of cost and net realisable value.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

Promotional Equipment	20% Straight line
Fixtures and Fittings	33% Straight line
Motor vehicles	20% Straight line

2 DONATIONS AND LEGACIES

	2021 £	2020 £
Donations and gifts	<u>43,344</u>	<u>54,858</u>

3 INVESTMENT INCOME

	2021 £	2020 £
Interest receivable	<u>65</u>	<u>253</u>

MILLIE'S TRUST**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

4 INCOMING RESOURCES FOR CHARITABLE ACTIVITIES	2021	2020
	£	£
Fundraising events	169,057	93,950
Merchandise sales	11,762	16,915
	<u>180,819</u>	<u>110,865</u>

5 INCOMING RESOURCES FOR OTHER ACTIVITIES	2021	2020
	£	£
Grants	-	10,000
CJRS Furlough Receipts	6,368	32,380
	<u>6,368</u>	<u>-</u>

6 TOTAL RESOURCES EXPENDED	Staff costs	Depreciation	Other costs	Total 2021	Total 2020
				£	£
Costs of generating funds					
Costs of generating voluntary income			3,616	3,616	5,989
Fundraising trading: costs of goods sold			9,326	9,326	10,701
Total			<u>12,942</u>	<u>12,942</u>	<u>16,691</u>
Charitable activities					
First aid awareness courses			55,350	55,350	45,369
Activities undertaken directly	103,057			103,057	105,932
Charitable expenditure					
Governance costs		533	59,330	59,864	81,734
	<u>103,057</u>	<u>533</u>	<u>127,623</u>	<u>231,213</u>	<u>284,511</u>

7 TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration during the year nor for the year ended 31 December 2020.

MILLIE'S TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

8 EMPLOYEES

Number of employees

The average monthly number of employees during the year was:

2021	2020
6	6

Employment Costs

Wages and salaries

Social security costs

99,956	102,859
3,101	3,073
<u>103,057</u>	<u>105,932</u>

There were no employees whose annual remuneration was £60,000 or more.

9 TANGIBLE FIXED ASSETS

	Promotional Equipment £	Fixtures & Fittings £	Motor Vehicles £	Total £
Cost				
At 1 January 2021	6,366	31,666	33,664	71,696
Disposals	-	-	-	-
Additions	-	-	-	-
At 31 December 2021	<u>6,366</u>	<u>31,666</u>	<u>33,664</u>	<u>71,696</u>
Depreciation				
At 1 January 2021	6,366	30,600	33,664	70,630
Eliminated on disposal	-	-	-	-
Charge for the period	-	533	-	533
At 31 December 2021	<u>6,366</u>	<u>31,133</u>	<u>33,664</u>	<u>71,163</u>
Net Book Value				
At 31 December 2021	<u>-</u>	<u>533</u>	<u>-</u>	<u>533</u>
At 31 December 2020	<u>-</u>	<u>1,067</u>	<u>-</u>	<u>1,067</u>

MILLIE'S TRUST**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

10 DEBTORS	2021	2020
	£	£
Trade debtors	5,209	5,537
Prepayments	8,805	9,970
	<hr/>	<hr/>
	14,014	15,508
	<hr/> <hr/>	<hr/> <hr/>
11 CREDITORS	2020	2019
	£	£
Trade creditors	8,033	2,976
Other creditors	2,518	2,527
Accruals	2,448	6,725
	<hr/>	<hr/>
	12,999	12,228
	<hr/> <hr/>	<hr/> <hr/>

Charity Registration No. 1151410 (England & Wales) SC046409 (Scotland)

MILLIE'S TRUST

England & Wales - Charity number 1151410

Accounts

Millie's Trust Annual Trustee Report and Accounts 2020

Registered Charity No. 1151410 (England and Wales) SC046409
(Scotland)

**MILLIE'S TRUST
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Mrs S L Kilty Mrs S L Harris Dr H Frizzell
Charity Number	1151410
Principal Address	Lansdowne House Oak Green Business Park Earl Road Cheadle Hulme Cheshire SK8 6QA
Independent Examiner	Clarke Nicklin LLP 4 Brooks Drive Cheadle Royal Business Park Cheadle Cheshire SK8 3TD

MILLIE'S TRUST

CONTENTS

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Trustees' report	1 – 5
Independent examiners report	6
Statement of financial activities	7
Balance Sheet	8
Notes to the accounts	9–12

The trustees present their report and accounts for the period ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charity (Accounts and Reports) Regulations 2008. It is also responsible for safeguarding the assets of the Charity and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Structure, governance and management

Millie's Trust Trustees during 2020

Heather Frizzell
Sara Harris
Sarah Kilty

Millie's Trust Employees during 2020

Chief Executive: Joanne Thompson
Commercial Operations Director: Daniel Thompson
Fundraising and Office Admin: Julia Heap
Finance and Office Coordinator: Deborah Sidderley
Office Admin: Joanne Vaughan
Office Admin: Sophie Bloom
Office Admin: Harry Sidderley

Objectives, activities and achievements

Millie's Trust was established in December 2012 by Millie's parents, Joanne and Dan Thompson after Millie passed away in a choking incident in a nursery in Cheadle Hulme in October 2012. Millie's parents want to offer everyone the chance to train in Paediatric First Aid, whether they are a parent, grandparent, baby-sitter or educational establishment or place of employment. Millie's Trust believes that this training should be available to everyone, regardless of their financial situation.

The objectives of Millie's Trust as set out in the governing document are:

- To raise awareness and funds to promote First Aid and provide courses to those who could not otherwise afford them.
- To promote awareness of Paediatric First Aid

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

2020 has been a very unexpected and tough year for many charities due to COVID-19 and we would like to say a thank you from the bottom of our hearts to everyone who has continued to support us.

Whether that be through a monetary donation, attending a course, taking part in an online fundraising activity or simply sharing a social media post – every tiny bit of support has helped us through the toughest year since we were established.

We have ended the year in a place where we can look forward to what is come in 2021 and enjoy having people back into the office and at our fundraising events.

Thank you for your continued support.

Millie's Trust Team.

Throughout 2020 Millie's Trust has trained 1655 people across the UK in various First Aid courses.

Qualification Courses (Inc MHFA)	1240
Family First Aid Awareness Courses	168
School Children	183
2 hour short course sessions	64
Total	1655

Covid-19 has had a huge impact on the work of Millie's Trust this year as you can see from the figures above in comparison to 2019 when we trained 7526 people, a decrease of 78%. This is the first time that we have seen a decrease in our training figures since we launched in 2012. As the majority of our work is face to face, as per government guidelines for COVID-19, we had to close from March 2020 until Mid August 2020 when it was deemed safe for us to open again following COVID procedures.

We brought procedures into place to keep staff, trainers and course attendees safe which included; (these have been updated as further guidance has been issued).

1. Social Distancing restrictions of 1m+ in your training room between candidates
2. Mandatory COVID Questions on arrival
3. Face coverings will be mandatory when you are in our building taking part in the course
4. Electronic hand sanitising stations have been placed in various areas throughout the building for your use
5. Individual Manikins each
6. Your own individual Dressings, Triangular Bandage and Facial Shield
7. Limited contact with admin team – only if needed
8. Maximum of 12 attendees per course
9. No babies can currently attend our Family Courses
10. Mandatory Temperature check

We are very pleased to report that due to following COVID procedures we have had no COVID issues within any of our courses since we re-opened in August 2020.

We began to teach online during Covid and these allowed us to reach a new range of geographical locations including and not limited to Kent, Berkshire, London, Exeter, Pwllheli, Kilmarnock, Argyll & Bute.

During 2020 Millie's Trust have continued to work in partnership with the National Day Nurseries Association NDNA on Millie's Mark (www.milliesmark.com). This has slowed in 2020 because of COVID but we have seen more nurseries renewing their awards and continual applications. We are looking forward to seeing these numbers increase in 2021 as restrictions begin to ease.

Millie's Trust employed 7 members of staff to manage the courses and attendance at fundraising events and to support one physical location for Millie's Trust activities. We also have a pool of freelance trainers that we regularly use for our work across the UK.

Financial Review

Millie's Trust has three major funding streams: public donations, donations from course participants and merchandise sales.

Spending during 2020 has funded the costs of trainers and equipment to teach our First Aid courses as well as office overheads to ensure that the administration of courses is effective and efficient. Salaries for 2020 have remained consistent to 2019 and have seen no increase. Millie's Trust did make use of the Furlough scheme during COVID 19 while staff were unable to work or deliver courses, this enabled us to ensure that no unnecessary redundancies were made. As things began to change, we continued to make use of the part time COVID-19 Furlough scheme to bring back employees as and when it was found necessary and we intend all employees to return to the office in 2021.

We had already made the decision to return our shop location prior to COVID-19.

Dan Thompson has taken a larger role in the delivery of courses since re-opening and this is a cost saving move which can help us to re- coup some of the financial stress of 2020. During the period of Aug 2020 – December 2020, Dan's immediate training cost savings were £4050 which is huge financial difference for that period.

We were able to ensure that our reserves policy was maintained during 2020. By making use of the Furlough scheme, this ensured that we didn't use all the Reserves Policy which was a risk when COVID – 19 closed us down but we are extremely pleased that we managed to retain it and have successfully re-opened when we have been able to.

Our income stream became active again in 2020 once we were able to open but unfortunately a large proportion of our external fundraising came to a halt as social distancing regulations closed events down across the UK.

We expected to be attempting to run external events again by the end of 2020 but that was not possible due to the continued restrictions. This is something that we will be monitoring in 2021 to ensure that we can host fundraising events properly again as restrictions ease.

Safety is of course paramount for all of our employees and anyone who attends our courses and events, so government restrictions will provide the timeline of when and how we can work going forward with regards to fundraising events.

We are in a very fortunate position that we have a strong income from our courses and our online sales that has helped us through 2020.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation on Just Giving.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Due Diligence

As a Charity during COVID-19 in particular it was extremely important that we did due diligence as the situation progressed. Below is listed areas that we looked at closely to ensure the Charity would survive COVID-19.

Use of Furlough	Reviewed and the scheme has been successfully used up until December 2020 and will continue to be used as we see fit with the extensions issued in 2021.
Staff Numbers Reviewed	We reviewed the amount of employed staff that we had within the company and it has been noted that if Fundraising does not return to a Pre-COVID situation then we will have to consider either shorter hours for members of staff (through Contract Changes) or a possible redundancy.
Use of Internal Member of Staff teaching courses more (DT)	We put this in place and this saved the Charity over £4,000 between August 2020 and December 2020.
Suppliers Review for First Aid Course Resources	Suppliers were reviewed and changes made/discounts applied from current companies
Individual Resources needed for Attendees	This led to a decision to increase course prices by £5 to cover the costs for each person.
Review possible use of Online Training	Qualification courses could not be taught online. Family First Aid Courses were moved online MHFA moved online
Working from home procedures	Reviewed as staff returned to work. We put a rota system in place for staff to ensure minimal contact between the administration team. JT & DT did not attend the office at the same time to ensure one or the other could cover any trainer courses. This ensured that course cancellations for attendees were minimal.
COVID-19 Safety	<ol style="list-style-type: none"> 1) The office layout was changed to ensure that social distancing legislation was adhered to and this ensured that the administration team were in a separate room away from daily course attendees. 2) Temperature Checks on all attendees at the door. 3) Individual One Use Training Packs used 4) FFA courses moved online. 5) Face Masks mandatory for attendees/trainers and staff as per government advice unless medically exempt. 6) Mandatory COVID questionnaire on arrival to site. 7) Automatic Sanitising Stations put in place

	8) Limited numbers for courses. 9) Deep Sanitation for Manikins
--	--

Plans for Future Period

In 2021 Millie's Trust will continue to provide First Aid courses mainly based in the North West Region. We will continue to host private courses throughout the UK when requested but courses such as the FFA need to currently be held in our are due to COVID regulations and the struggle to receive donated locations due to increasing COVID procedures for venues.

The demand for Level 3 Paediatric First Aid courses is continually increasing and we plan to continue to offer as many as we can under COVID restrictions. We have been successful in filling many of our courses since we re-opened and we have been lucky that even with social restrictions imposed that we can still teach our usual maximum of 12 per course on our in house courses.

We began to teach short online Family First Aid Courses via zoom around once a month but as a general consensus people would rather wait until they can come back in to train practically with us.

Millie's Trust have entered the Mental Health First Aid Training Sector in 2019 and this was a positive income for the charity in 2020 as the trainer was able to convert to successfully teach online and was able to re-start these again when allowed and this has also enabled us to open up the courses nationally rather than locally which is a benefit that we didn't foresee in 2019 as they weren't able to be taught online this point.

CEO Joanne Thompson is trained by MHFA England and upskilled from an Adult Mental Health First Aid trainer to also now train the Youth Mental Health Course which led us to receive around £10,000 from AVIVA community fund to run Youth Mental Health courses throughout 2020. Due to COVID 19, the start was delayed slightly and they will continue to run in 2020 to enable the project to be completed. We are very grateful to AVIVA for the donation as it will eventually lead to over 120 people being trained in a very important course – especially as Mental Health is more on the radar because of COVID 19.

As Millie's Trust continues to develop we will be reviewing the longer term strategic direction of the charity and this will include a review of our current premises and position for a 5 year plan to be in place and also working towards the charity's 10 year anniversary in 2022.

On behalf of the board of trustees



Trustee

Dated: 22/09/21

MILLIE'S TRUST INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MILLIE'S TRUST

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2020, which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011. The charity trustees consider that the audit requirements of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 and section 144 of the Charities Act 2011 do not apply.

It is my responsibility to:

- (i) examine the accounts under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 145 of the Charities Act 2011
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
- (iii) To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and the general Directions given by the Charity Commission. 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 view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) Which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations (as amended) and section 130 of the Charities Act 2011
 - (ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) and the requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 of the Charities Act 2011;Have not been met; or
- (b) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Andrew Baggott ACA CTA
Clarke Nicklin LLP
Chartered Accountants
Clarke Nicklin House
Cheadle Royal Business Park
Cheadle
Cheshire
SK8 3TD

Dated: 27th September 2021

MILLIE'S TRUST**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
INCOMING RESOURCES				
Incoming resources from generated funds				
Donations and legacies	2	54,858	54,858	109,588
Investment income	3	253	253	398
Income resources from charitable activities	4	110,865	110,865	154,295
Income resources from other activities	5	42,380	42,380	
Total incoming resources		208,356	208,356	264,281
RESOURCES EXPENDED				
Cost of generating funds				
Costs of generating voluntary income		5,989	5,989	9,882
Fundraising trading: costs of goods sold		10,701	10,701	16,003
		16,691	16,691	25,885
NET INCOMING RESOURCES AVAILABLE				
		191,666	191,666	238,396
Charitable activities				
First aid awareness courses		45,369	45,369	84,245
Charitable expenditure		105,932	105,932	110,084
Governance costs		81,734	81,734	102,492
Total resources expended		249,726	249,726	322,706
NET MOVEMENT IN FUNDS				
		(41,370)	(41,370)	(58,425)
Fund balances brought forward		132,951	132,951	191,376
TOTAL FUNDS CARRIED FORWARD		91,581	91,581	132,951

MILLIE'S TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2020

		2020	2019
	Note	£	£
FIXED ASSETS			
Tangible assets	9	1,067	3,533
CURRENT ASSETS			
Stock		21,605	26,195
Debtors	10	15,508	18,111
Cash and bank		65,629	95,653
		<hr/>	<hr/>
		102,742	139,959
CREDITORS: Amounts due within one year	11	(12,228)	(10,541)
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>91,581</u>	<u>132,951</u>
THE FUNDS OF THE CHARITY			
Unrestricted funds		<hr/> <u>91,581</u>	<hr/> <u>191,376</u>
		<hr/>	<hr/>
TOTAL CHARITY FUNDS		<u>91,581</u>	<u>132,950</u>

ON BEHALF OF THE TRUSTEES

.....
Trustee - Mrs S L Harris

Date:

MILLIE'S TRUST**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020****1 ACCOUNTING POLICIES****Basis of preparation**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Accounts (Scotland) Regulations 2006 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure has been charged to the income and expenditure account on the accruals basis. The irrecoverable element of VAT is included with the item of expense to which it relates.

Charitable expenditure comprises these 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.

Governance costs include those costs associated with meeting constitutional and statutory requirements of the charity and include the fees and costs linked to the strategic management of the charity

Stock

Stock is valued at the lower of cost and net realisable value.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

Promotional Equipment	20% Straight line
Fixtures and Fittings	33% Straight line
Motor vehicles	20% Straight line

2 DONATIONS AND LEGACIES

	2020 £	2019 £
Donations and gifts	<u>54,858</u>	<u>109,588</u>

3 INVESTMENT INCOME

	2020 £	2019 £
Interest receivable	<u>253</u>	<u>398</u>

MILLIE'S TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

4 INCOMING RESOURCES FOR CHARITABLE ACTIVITIES		2020	2019
		£	£
Fundraising events		93,950	134,010
Merchandise sales		16,915	20,285
		<u>110,865</u>	<u>154,295</u>
5 INCOMING RESOURCES FOR OTHER ACTIVITIES		2020	2019
		£	£
Grants		10,000	-
CJRS Furlough Receipts		32,380	-
		<u>42,380</u>	<u>-</u>
6 TOTAL RESOURCES EXPENDED		Total	Total
		2020	2019
		£	£
Costs of generating funds			
Costs of generating voluntary income		5,989	9,882
Fundraising trading: costs of goods sold		10,701	16,003
Total		<u>16,691</u>	<u>25,885</u>
Charitable activities			
First aid awareness courses			
Activities undertaken directly		45,369	84,245
Charitable expenditure	105,932	105,932	110,084
Governance costs			
		4,066	102,492
		<u>105,932</u>	<u>284,511</u>
		<u>4,066</u>	<u>139,728</u>
		<u>249,726</u>	<u>284,511</u>

7 TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration during the year nor for the year ended 31 December 2019.

MILLIE'S TRUST**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020****8 EMPLOYEES****Number of employees**

The average monthly number of employees during the year was:

2020	2019
<u>7</u>	<u>7</u>

Employment Costs

Wages and salaries

102,859

102,907

Social security costs

3,073

7,177

<u>105,932</u>	<u>110,084</u>
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There were no employees whose annual remuneration was £60,000 or more.

9 TANGIBLE FIXED ASSETS

	Promotional Equipment £	Fixtures & Fittings £	Motor Vehicles £	Total £
Cost				
At 1 January 2020	6,366	30,066	33,664	70,096
Disposals	-	-	-	-
Additions	-	1,600	-	1,600
At 31 December 2020	<u>6,366</u>	<u>31,666</u>	<u>33,664</u>	<u>71,696</u>
Depreciation				
At 1 January 2020	6,366	30,066	30,131	66,563
Eliminated on disposal	-	-	-	-
Charge for the period	-	533	3,533	4,066
At 31 December 2020	<u>6,366</u>	<u>30,600</u>	<u>33,664</u>	<u>70,630</u>
Net Book Value				
At 31 December 2020	<u>-</u>	<u>1,067</u>	<u>-</u>	<u>1,067</u>
At 31 December 2019	-	-	3,533	3,533

MILLIE'S TRUST**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

10 DEBTORS	2020	2019
	£	£
Trade debtors	5,537	3,305
Prepayments	9,970	14,806
	<hr/>	<hr/>
	15,508	18,111
	<hr/> <hr/>	<hr/> <hr/>
11 CREDITORS	2020	2019
	£	£
Trade creditors	2,976	6,196
Other creditors	2,527	1,862
Accruals	6,725	2,483
	<hr/>	<hr/>
	12,228	10,541
	<hr/> <hr/>	<hr/> <hr/>