

**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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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 begun 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 to 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
Total incoming resources		270,167	270,167	230,596
RESOURCES EXPENDED				
	6			
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
		21,716	21,716	12,942
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
Governance costs		79,957	79,957	59,864
Total resources expended		276,664	276,664	231,213
NET MOVEMENT IN FUNDS		(6,497)	(6,497)	(617)
Fund balances brought forward		90,694	90,694	91,581
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
		<u>99,524</u>	<u>103,430</u>
CREDITORS: Amounts due within one year	11	(15,327)	(12,999)
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>84,197</u>	<u>90,964</u>
THE FUNDS OF THE CHARITY			
Unrestricted funds		<u>84,197</u>	<u>90,964</u>
TOTAL CHARITY FUNDS		<u>84,197</u>	<u>90,964</u>

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	62,032	43,344

3 INVESTMENT INCOME

	2022 £	2021 £
Interest receivable	159	65

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			21,716	21,716	12,942
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	79,957	59,864
108,258		533	167,872	276,664	231,213

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
<u>6</u>	<u>6</u>

Employment Costs

Wages and salaries

104,929

99,956

Social security costs

3,329

3,101

108,258103,057

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 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
	<u>6,798</u>	<u>14,014</u>
11 CREDITORS	2022 £	2021 £
Trade creditors	7,706	8,033
Other creditors	2,708	2,518
Accruals	4,913	2,448
	<u>15,327</u>	<u>12,999</u>