

MILLIE'S TRUST
LEGAL AND ADMINISTRATIVE INFORMATION

Mrs S L Kilby

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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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.

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
- 3-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 15 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 courses 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 increase in 2023. Salaries increased with the increase in the National Minimum wage where required. Other salaries have remained the same.

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.

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Financial Review

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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.

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

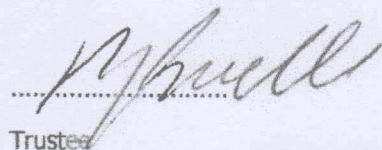
Millie's Trust will continue to provide free or low-cost First Aid courses. The demand for Level 3 Paediatric First Aid courses continues to increase.

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
Clarke Nicklin LLP
Chartered Accountants
Clarke Nicklin House
Cheadle Royal Business Park
Cheadle
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.

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.

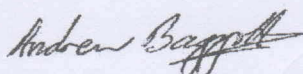
Basis of independent examiner's report

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: 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	6			
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

	2023	2022
	£	£
FIXED ASSETS		
Tangible assets	9	-
CURRENT ASSETS		
Stock	16,445	16,990
Debtors	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	40,803	62,032

3 INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable	806	159

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
	187,115	207,976

5 INCOMING RESOURCES FOR OTHER ACTIVITIES

	2023	2022
	£	£
CJRS Furlough Receipts	-	-
	-	-

6 TOTAL RESOURCES EXPENDED

	Staff costs	Depreciation	Other costs	Total 2023	Total 2022
	£		£	£	£
Costs 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
Total			18,727	18,727	21,716
Charitable activities					
First aid awareness courses					
Activities undertaken directly			60,254	60,254	66,733
Charitable expenditure	112,690			112,690	108,258
Governance costs		533	75,944	76,477	79,957
	112,690	533	154,925	268,148	276,664

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

Employment Costs

Wages and salaries

107,578 99,956

Social security costs

5,113 3,101

<u>112,690</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 2023	6,366	31,666	33,664	71,696
Disposals	-	-	-	-
Additions	-	-	-	-
At 31 December 2023	<u>6,366</u>	<u>31,666</u>	<u>33,664</u>	<u>71,696</u>
Depreciation				
At 1 January 2023	6,366	31,666	33,664	71,696
Eliminated on disposal	-	-	-	-
Charge for the period	-	-	-	-
At 31 December 2023	<u>6,366</u>	<u>31,666</u>	<u>33,664</u>	<u>71,696</u>
Net Book Value				
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

MILLIE'S TRUST**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023****10 DEBTORS**

	2023	2022
Trade debtors	12,633	5,035
Prepayments	1,098	1,764
	<u>13,731</u>	<u>6,798</u>

2023

£

2022

£

12,633

5,035

1,098

1,764

13,7316,798**11 CREDITORS**

	2023	2022
Trade creditors	17,631	7,706
Other creditors	2,578	2,708
Accruals	2,015	4,913
	<u>22,225</u>	<u>15,327</u>

2023

£

2022

£

17,631

7,706

2,578

2,708

2,015

4,913

22,22515,327