

**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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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.

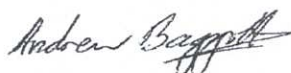
Basis of independent examiner's report

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 AVAILABLE		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/> <hr/>	<hr/> <hr/>
		120,619	44,773
THE FUNDS OF THE CHARITY			
Unrestricted funds		<hr/>	<hr/>
		120,619	44,773
TOTAL CHARITY FUNDS		<hr/> <hr/>	<hr/> <hr/>
		120,619	44,773

ON BEHALF OF THE TRUSTEES



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	135,540	40,803

3 INVESTMENT INCOME

	2024 £	2023 £
Interest receivable	1,189	806

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
				185,486	187,115
5 INCOMING RESOURCES FOR OTHER ACTIVITIES				2024	2023
				£	£
CJRS Furlough Receipts				-	-
				-	-
6 TOTAL RESOURCES EXPENDED					
	Staff costs	Depreciation	Other costs	Total 2024	Total 2023
				£	£
Costs 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
Total			17,212	17,212	18,728
Charitable activities					
First aid awareness courses					
Activities undertaken directly			53,981	53,981	60,254
Charitable expenditure	105,524			105,524	112,690
Governance costs					
		-	69,652	69,652	76,477
	105,524	-	140,845	246,368	268,149

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

Employment Costs

Wages and salaries	99,511	107,578
Social security costs	6,012	5,113
	<u>105,524</u>	<u>112,690</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 2024	6,366	31,666	33,664	71,696
Disposals	-	-	-	-
Additions	-	-	-	-
At 31 December 2024	<u>6,366</u>	<u>31,666</u>	<u>33,664</u>	<u>71,696</u>
Depreciation				
At 1 January 2024	6,366	31,666	33,664	71,696
Eliminated on disposal	-	-	-	-
Charge for the period	-	-	-	-
At 31 December 2024	<u>6,366</u>	<u>31,666</u>	<u>33,664</u>	<u>71,696</u>
Net Book Value				
At 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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/>
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/>