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

MILLIE'S TRUST
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE PERIOD ENDED 31 DECEMBER 2025

MILLIE'S TRUST
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S L Kilty Mrs S L Harris (Resigned 26 September 2025) 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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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 2025, 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 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES				
Incoming resources from generated funds				
Donations and legacies	2	36,593	36,593	135,540
Investment income	3	1,388	1,388	1,189
Incoming resources from charitable activities	4	186,651	186,651	185,486
Total incoming resources		224,632	224,632	322,214
RESOURCES EXPENDED	5			
Cost of generating funds				
Costs of generating voluntary income		6,174	6,174	9,344
Fundraising trading: costs of goods sold		8,925	8,925	7,868
		15,099	15,099	17,212
NET INCOMING RESOURCES AVAILABLE		209,535	209,534	305,002
Charitable activities				
First aid awareness courses		54,707	54,707	53,981
Charitable expenditure		106,495	106,495	105,524
Governance costs		70,775	70,775	69,652
Total resources expended		247,075	247,075	246,368
NET MOVEMENT IN FUNDS		(22,443)	(22,443)	75,846
Fund balances brought forward		120,619	120,619	44,773
TOTAL FUNDS CARRIED FORWARD		98,176	98,176	120,619

MILLIE'S TRUST

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	8	-	-
CURRENT ASSETS			
Stock		15,096	17,462
Debtors	9	19,847	15,973
Cash and bank		93,322	110,418
		128,264	143,853
CREDITORS: Amounts due within one year	10	30,089	23,234
TOTAL ASSETS LESS CURRENT LIABILITIES		98,175	120,618
THE FUNDS OF THE CHARITY			
Unrestricted funds		98,175	120,618
TOTAL CHARITY FUNDS		98,176	120,619

ON BEHALF OF THE TRUSTEES

.....
Trustee - H Frizzell

Date: .....

MILLIE'S TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102), second edition 2019, 'Accounting and Reporting by Charities: Statement of Recommended Practice', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Going Concern
The trustees have reviewed the charity's financial position, including its reserves and cash flow forecasts, and are satisfied that the charity has sufficient resources to continue operating for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

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 statement of financial activities 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

	2025	2024
	£	£
Donations and gifts	**36,593**	**135,540**

MILLIE'S TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

3 INVESTMENT INCOME

	2025 £	2024 £
Income	**1,388**	**1,189**

4 INCOMING RESOURCES FOR CHARITABLE ACTIVITIES

	2025 £	2024 £
Fundraising events	173,179	180,866
Merchandise sales	13,472	4,620
	186,651	**185,486**

5 TOTAL RESOURCES EXPENDED

	Staff costs	Depreciation	Other costs	Total 2025 £	Total 2024 £
Cost of generating funds					
Costs of generating voluntary income			6,174	6,174	9,344
Fundraising trading: costs of goods sold			8,925	8,925	7,868
Total			15,099	15,099	17,212
Charitable activities					
First aid awareness courses					
Activities undertaken directly			54,707	54,707	53,981
Charitable expenditure	106,495			106,495	105,524
Governance costs			70,775	70,775	69,652
	106,495	-	**140,580**	**247,075**	**246,368**

6 TRUSTEES

The charity's key management personnel comprise the trustees, the Chief Executive and the Commercial Operations Director.The total employee benefits received by key management personnel during the year were £[2025 amount] (2024: £[2024 amount]). These amounts include gross salaries, employer's National Insurance contributions, employer pension contributions and any other employee benefits

MILLIE'S TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

7 EMPLOYEES

Number of employees

The average monthly number of employees during the year was:

	2025	2024
	4	6

Employment Costs

Wages and salaries	100,127	99,511
Social security costs	6,368	6,012
	106,495	**105,524**

The trustees received no remuneration or benefits during either year.

8 TANGIBLE FIXED ASSETS

	Promotional Equipment £	Fixtures & Fittings £	Motor Vehicles £	Total £
Cost				
At 1 January 2025	6,366	31,666	33,664	71,696
Disposals	-	-	-	-
Additions	-	-	-	-
At 31 December 2025	6,366	31,666	33,664	71,696
Depreciation				
At 1 January 2025	6,366	31,666	33,664	71,696
Eliminated on disposal	-	-	-	-
Charge for the period	-	-	-	-
At 31 December 2025	6,366	31,666	33,664	71,696
Net Book Value				
At 31 December 2025	-	-	-	-
At 31 December 2024	-	-	-	-

MILLIE'S TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

9 DEBTORS

	2025	2024
	£	£
Trade debtors	9,740	7,333
Prepayments	10,107	8,640
	19,847	**15,973**

10 CREDITORS

	2025	2024
	£	£
Trade creditors	18,995	18,540
Other creditors	7,817	2,578
Accruals	3,277	2,116
	30,089	**23,234**