THE HANNAH WHITLEY FOUNDATION CIO
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

THE HANNAH WHITLEY FOUNDATION CIO
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Nicola Jane Simmons Chelsea Maher Gareth Jones Clare Broomhead
Charity Number	1188931
Principal Address	Clarke Nicklin LLP 4 Brooks Drive Cheadle Royal Business Park Cheadle Cheshire SK8 3TD

THE HANNAH WHITLEY FOUNDATION CIO

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THE HANNAH WHITLEY FOUNDATION CIO
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report and accounts for the year ended 31 December 2025.

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 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

The Hannah Whitley Foundation CIO Trustees during 2025

Nicola Jane Simmons
Chelsea Maher
Gareth Jones
Clare Broomhead

Objectives, activities and achievements

The Hannah Whitley Foundation CIO was established in April 2020 by Hannah's mother, Nicola Simmons after Hannah passed away in tragic circumstances whilst on a dream trip travelling Asia in 2017. Hannah's mum want to offer everyone the chance to participate in yoga activities to aid the emotions of grief. The Hannah Whitley Foundation CIO believes that yoga is a great healer and therapy to aid in the grieving process.

The objectives of The Hannah Whitley Foundation CIO as set out in the governing document are:

- The relief of persons suffering from sickness ,mental or emotional distress including ,but not limited to ,that arising from bereavement through the loss of a person (or anticipated loss thereof), through the practice of yoga;
- The preservation and promotion of good health for the public benefit through the practice of yoga.
- To provide free yoga classes weekly to those suffering from grief, stress and anxiety
- To provide free yoga classes weekly at Maggie's to those affected by cancer

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

The charity has continued to run yoga classes during the year, which are held weekly at the studio together with weekly classes provided at Christie's hospital.

Some comments by attendees include:

"It is so amazing how you just came into my life at this moment in time. I feel very lucky having this support to deal with my grief this time round"

"I discovered this very special foundation in my councillor's waiting room. A flyer caught my eye and it was just what I had been looking for. I had sought counselling following the death of my beloved father and I knew that I was going to need something more than just talking to see me through."

Financial Review

The Hannah Whitley Foundation CIO has two major funding streams: public donations and donations from class participants.

Spending during 2024 has funded the costs of yoga instructors and equipment to teach our classes as well as office overheads to ensure that the administration of courses is effective and efficient.

The charity has **£6,487** in cash reserves at the year end.

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 YEAR

The Hannah Whitley Foundation CIO will continue to provide free weekly yoga classes and is also continue it's outreaching to the local community.

On behalf of the board of trustees

.....
Trustee
Dated: .....

THE HANNAH WHITLEY FOUNDATION CIO

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations and legacies	**2**	2,096	2,096	1,976	1,976
Investment income	**3**	-	-	-	-
Income resources from charitable activities	**4**	-	-	147	147
Total incoming resources		2,096	2,096	2,123	2,123
RESOURCES EXPENDED	**5**				
Cost of generating funds					
Costs of generating voluntary income		-	-	-	-
Fundraising trading: costs of goods sold		-	-	-	-
		-	-	-	-
NET INCOMING RESOURCES AVALIABLE		2,096	2,096	2,123	2,123
Charitable activities					
Yoga classes		1,832	1,832	2,688	2,688
Charitable expenditure		1,274	1,274	2,871	2,871
Governance costs		-	-	-	-
Total resources expended		3,106	3,106	5,559	5,559
NET MOVEMENT IN FUNDS		(1,011)	(1,011)	(3,436)	(3,436)
TOTAL FUNDS BROUGHT FORWARD		7,497	7,497	10,934	10,934
TOTAL FUNDS CARRIED FORWARD		6,487	6,487	7,497	7,497

THE HANNAH WHITLEY FOUNDATION CIO

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	**8**	-	-
CURRENT ASSETS			
Stock		-	-
Cash and bank		6,487	7,497
		6,487	7,497
CREDITORS: Amounts due within one year		-	-
TOTAL ASSETS LESS CURRENT LIABILITIES		6,487	7,497
THE FUNDS OF THE CHARITY			
Unrestricted funds		6,487	7,497
TOTAL CHARITY FUNDS		6,487	7,497
		-	-

ON BEHALF OF THE TRUSTEES

……

Trustee - Miss N Simmons

Date: ……..

THE HANNAH WHITLEY FOUNDATION CIO

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

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' 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

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.

Office Equipment	20% Straight line

2 DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations and gifts	2,096	1,976

3 INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable	-	-

THE HANNAH WHITLEY FOUNDATION CIO

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

4 INCOMING RESOURCES FOR CHARITABLE ACTIVITES

	2025	2024
	£	£
Fundraising events	-	147
Merchandise sales	-	-
	-	**147**

5 TOTAL RESOURCES EXPENDED

	Staff costs	Depreciation	Other costs	Total 2025	Total 2024
				£	£
Costs of generating funds					
Costs of generating voluntary income			-	-	-
Fundraising trading: costs of goods sold			-	-	-
Total			-	-	-
Charitable activities					
Activities undertaken directly			1,832	1,832	2,688
Charitable expenditure		18	1,256	1,274	2,871
Governance costs			-	-	-
	-	**18**	**3,088**	**3,106**	**5,559**

6 TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration during the year.

THE HANNAH WHITLEY FOUNDATION CIO

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

7 EMPLOYEES

Number of employees	**2025**	**2024**
The average monthly number of employees during the year was:	**-**	**-**
Employment Costs		
Wages and salaries	-	-
Social security costs	-	-
	-	**-**

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

8 TANGIBLE FIXED ASSETS

	Office Equipment	**Total**
	£	**£**
Cost	98	98
Disposals	-	-
Additions	-	-
At 31 December 2023	98	98
Depreciation	60	60
Eliminated on disposal	-	-
Charge for the period	38	38
At 31 December 2023	98	98
Net Book Value		
At 31 December 2023	**-**	**-**