



Coaching Inside and Out Report and Accounts

31 March 2025

Company registration number - 8453619

Charity registration number - 1153349

Coaching Inside and Out

Trustees' Annual Report and Accounts for the year ended 31 March 2025

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Coaching Inside and Out

Reference and administrative details

The charity's name

The legal name of the charity is: Coaching Inside and Out.

The charity's areas of operation and UK charitable registration

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number: 1153349. The charity does not operate in any overseas jurisdictions.

The registered office of the charity for Companies Act purposes and principal operating address is:

c/o Co-operatives UK, Holyoake House, Hanover Street, Manchester M4 4AH

The telephone number, email and web address of the charity are:

Telephone: 07920 776 067

Email address: ciao@coachinginsideandout.org.uk

Web address: coachinginsideandout.org.uk

The accountants are:

Third Sector Accountancy Ltd

c/o Co-operatives UK, Holyoake House, Hanover Street, Manchester M4 4AH

Telephone: 0161 214 0879

The bankers are:

Cooperative Bank, Business, PO Box 250, Skelmersdale, WN8 6WT

The following persons served as trustees and directors during the year ended 31 March 2025:

Karen Ainsworth

Ben Amponsah

Evelyn Asante-Mensah OBE (appointed 22 January 2024)

Stewart Brown

John Dunleavy (resigned 28 October 2024)

Coaching Inside and Out

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their report and unaudited financial statements for the year ended 31 March 2025, which also comprises the directors' report required by the Companies Act 2006.

THE CHARITY'S OBJECTS

The promotion of social inclusion among offenders and those who are or who have been at risk of offending, who are socially excluded from society, or parts of society as a result, by:

- i. providing coaching for such persons;
- ii. raising public awareness of the effectiveness of coaching for such persons; and
- iii. providing support, training, development and consultancy to increase the availability of coaching for such persons.

ACTIVITIES

Things can be different, and people can change their own lives. It's never too early and never too late.

Coaching Inside and Out worked with men, women, families and children at risk of offending, as well as people in prison and people with convictions in the community. The charity coached staff working with its clients and families who support them; and also helped staff working with potential clients.

CIAO's coaches enabled self-determined and sustainable change working with individuals and groups; as well as offering training for people to develop their own coaching skills. The charity's Coaching Circles model helped people take a coaching approach and transform their impact with colleagues and clients.

CIAO's vision is that all people convicted of offences, or at risk of offending, are offered life coaching so they can help themselves and others.

This was supported by five essential activities that all further the charity's purpose for the public benefit:

1. **Delivering coaching;**
2. **Challenging assumptions and advocating** for the wider use of coaching;
3. **Increasing the demand** for coaching by commissioners;
4. **Increasing the supply** of coaching by organisations and individual coaches; and
5. **Supporting others to coach** (where CIAO cannot reach).

These essential activities were delivered using the following 'enablers':

1. **People** - CIAO's coaches deliver great coaching with exceptional personal and organisational development.
2. **Money** - CIAO is a self-sustaining social enterprise with its coaching services fully funded by contracts.
3. **Commissioners** (and the coaching services they invest in) - Government and other organisations commission coaching from CIAO and other providers as they see the impact it makes helping people to build on their strengths and solve their own problems.
4. **Communication** - clients, commissioners, coaches and others value what coaching does.
5. **Processes** - making everything CIAO does as clear, simple and as human as possible, so that coaches' energy is focussed on great coaching.

Coaching Inside and Out

ACTIVITIES (continued)

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

THE DIFFERENCE CIAO MADE

Coaching Inside and Out is unusual and radical in its psychological depth: being able to help without any perceived 'stigma' is invaluable for those who can be very wary and reluctant to engage with counselling or other psychological services.

CIAO's coaching gets to the root of why people feel 'stuck' and empowers them to move forward. It supports and challenges using thought-provoking questions to generate ideas and insights. It doesn't give advice or provide mentoring, instead it gives choice and responsibility with time and space to think.

Clients choose where to start and highly skilled coaches respond to their needs, including exploring three core questions:

What do you want to change?

Coaches question, rather than tell or advise. Clients realise they're in control of their own lives, as they choose where to start and they have the answers, not us.

We don't know anyone else's life better than they do.

Who are you?

"It enables me to tap into my own resources and build on my strengths."

Exploring values and positive assets increases motivation and sense of direction:

Understanding yourself and others helps manage emotions and reduce violence.

How are you holding yourself back?

Great coaching goes far beyond goals to break negative patterns and overturn the assumptions that stop people changing what they want.

Developing self-direction and problem-solving helps us make the most of our lives.

CIAO saw huge shifts in well-being, hope and participation that lead to improvements in many aspects of clients' lives: they got to the root of their problems, took responsibility, reduced the harm they do to themselves and others, came off drugs, engaged with education, improved their housing and finances, got fit, got jobs, started their own businesses and looked for more ways to help others.

Coaching Circles have helped teams and individuals generate fresh ideas, deepen their understanding and get more out of themselves and others, simply by taking turns to ask thought-provoking questions to explore something affecting one or all of the group. Sessions start with great coaching training to maximise the impact of those questions and end with deep reflection about all they've learnt.

The charity's beneficiaries are far wider than those we coach directly. They included clients' children, victims and the communities in which we and they all live. Our coaching creates a multiplying ripple effect through clients' changed attitudes and behaviour.

Clients helped others, inside and out. One girl CIAO coached, who had been excluded from school for years, applied for and achieved a leadership role when she was elected a Prefect by her fellow students.

Coaching Inside and Out

ACHIEVEMENTS

CIAO's successful long-term strategy is to generate diverse sources of income with commercial contracts maintaining our essential core activity, so we have reliable independence for the charity's creative development and long-term impact.

Last year's accounts showed the results of a temporary dual approach (exploring charitable funding while continuing to bid for contracts) and the charity remains grateful for **National Lottery Awards for All** funding for our work in Styal prison and the invaluable core funding from the **Foyle Foundation** which underpinned all this work, provided stability and enabled us to continue to improve our effectiveness and efficiency in a uniquely challenging funding and commissioning environment.

The charitable funding and the new contracts and extensions in prisons, schools and elsewhere in the community, described below, are further recognition of the evidence people have seen of the impact of our innovative approach over our first decade and a half.

Clients & Coaches

CIAO had coached 1,959 people since we began in 2010 up until 31 March 2025 with 249 clients in that final year alone (43% more than the previous year). The charity has recruited, trained and developed over 70 coaches. At the end of the financial year 28 coaches were available for coaching and half of these were actively delivering services with greatly appreciated flexibility and patience.

CIAO has chosen to work with people in the toughest of circumstances and coaches hear about and absorb the trauma of others, including those dealing with the deaths of adults and children in prisons and schools the charity is working in. Our expert clinical supervisors are essential in helping coaches and clients to process all they encounter and to move forward positively.

Coaches' great skills and knowledge were built on with the charity's exceptional development opportunities strengthened by those who brought additional diversity and insight with experience of the criminal justice system themselves. A structured Development Day in October was augmented by more social gatherings in April, June and January when problems, ideas and learning were shared along with food, drink and laughter (bowling being particularly good for the latter). CIAO is also very grateful to one of its supervisors, Andrew Scott, who has generously included 10 of our coaches in his 'Thinking Partnerships' training over the years. One coach described this as: *"Life-changing. It was amazing, not least because of the space it helps us create for CIAO's clients to do even more great thinking."*

All this generosity, adaptability and enrichment enables us to excel and focus on what we do best.

Inside...

The reinvigorated **HMP Styal** full service started in October after design and planning in spring with new paid and volunteer coaches joining the dedicated team supporting and challenging women in this prison in which CIAO began. Further charitable funding for this was invested by **The Allen Lane Foundation**, the **Cheshire Community Foundation** and by our friends at **The Stanley Grundy Foundation** for work with young women.

The insights and connections continue to feed both ways into our links with the **Greater Manchester, Cheshire and Merseyside (GMMC) Young Adults (YAs) project** for this most complex, vulnerable and challenging group with disproportionately high levels of violence and self-harm.

Coaching Inside and Out

ACHIEVEMENTS (continued)

The coaching format specially designed for **Achieve North West Connect** (with a mix of individual and group sessions addressing engagement, transitions, gang membership and harm to self and/or others) ended in autumn 2023 with young men in HMP/YOI Hindley and in spring 2024 with women in HMP Styal. Further recommissioning is in the pipeline.

HMP/YOI Hindley commissioned us to help them collaboratively strengthen their coaching culture and develop their '121s' (staff supervision sessions). This new aspect of CIAO's work was initially designed through online Coaching Circles with a small group exploring how best to develop this further with others to make it as simple and beneficial as possible.

... and out

Greater Manchester Probation began a new coaching service in 2024 for an often highly complex group of men and women who've committed serious acquisitive offences such as robbery and burglary under Integrated Offender Management (IOM). This was to last 15 months, however its success meant they paid CIAO to extend the service for four months to the end of August 2025, while further funding was explored. This meant more sessions for anyone in the IOM cohort, in prison and out.

"Following successful [CIAO] pilots...

The benefits of empowerment focused intensive coaching services are fully recognised as a driver to achieving additional positive and desistance-based outcomes for individuals."

"You've achieved something I've not seen on IOM before." "I don't see stats like that anywhere."

"It's absolutely meeting the needs of people on probation and working towards rehabilitation."

"Coaching catalysed his ability and willingness to do the work he needed to make positive change."

"It inspires change and encourages action..."

Coaching is great as motivation and for keeping the positivity built up."

"Everything has changed on the inside, the way I talk to myself and the way I think..."

My coach helped me to work things out for myself."

The structured positive space of online Coaching Circles (where participants take it in turns to coach one another after learning how) grew rapidly. After evaluating the impact of last year's pilot, **South Central Probation** commissioned a total of 28 sets of Coaching Circles for 168 of their staff, all of whom were leaders (largely Senior Probation Officers).

"I've done lots of coaching circles before and this is by far the best..."

You guys as facilitators have brought passion and structure to ensure it runs well."

"I've been inspired by it... I have evidence now to know this makes a positive difference."

People felt the strain of their workload lifted and confidence increased as staff became more resilient and less stressed. They found solutions to difficult issues and transformed how they managed their teams and People on Probation so that they engaged and took responsibility. CIAO believes South Central recouped its total investment on the very first day thanks to the decisions staff took about their work and remaining in post in Probation.

"It's made me feel so proud to be in the Probation Service and hear about all the amazing things we are doing. These Circles not only move us forward with the challenges we face but also give us an opportunity to celebrate our achievements."

Coaching Inside and Out

ACHIEVEMENTS (continued)

CIAO's continued contact with **Nottingham Probation**, following our successful Personality Disorder pilot for their 'Options for Change' team through a colleague in HMP Whatton, paid off and they began additional Coaching Circles

*"It de-escalates with People on Probation. It's been really useful.
Service users have thanked me as a result."*

*"People found it really really useful ...
It gave them tools to take forward as line managers bringing out the best in their staff."*

They are now exploring a Coaching Circle to 'Train the Trainer', which would explicitly work towards participants facilitating Coaching Circles themselves in future i.e. investing in a sustainable resource.

It's never too early

CIAO continued its work with **Manchester City Council** and 11+ year olds in Dean Trust Ardwick school (DTA) and in Didsbury High School throughout 2024/25 and finished coaching in the Co-op Academy Belle Vue during the summer term. Funding for serious violence hotspots from the **Department for Education** through's SAFE taskforce pilot "to protect young people at risk of truancy and from being permanently excluded" was reduced due to national budget constraints despite positive national evaluation. The recommissioning and expansion was meant to run until summer 2025 but had to be slimmed down and was due to close completely at the end of the Easter term.

Fortunately further funding until at least May 2026 was confirmed at the very last minute and CIAO was in a position to restart without a break thanks to the coaches being extremely accommodating. CIAO is now working the contracted time flexibly to fit in with the schools' timetables and activities such as exams that take up time and space.

A particular cause for celebration was one of the 153 children we'd coached by the end of March 2025 being elected a Prefect after being excluded for 2 years before working with CIAO.

Her application said:

"I know what it's like to start and feel at the bottom. I also know what it's like to turn things around, so I can encourage other students in that and give them hope (in the way coaching did for me)."

Her Deputy Head added:

"Coaching gives pupils time to think about and explore why they're making the decisions they're making with a professional from outside the school. Pupils reflect better and improve their behaviour with less conflict and some have even gone on to leadership opportunities within the school."

It's never too late

CIAO continues to work with people of all ages who have been convicted of all crimes and who are at all stages of the criminal justice system, as well as at risk of entering it.

We never give up hope and our clients frequently surprise and delight us as a result.

Coaching Inside and Out

ACHIEVEMENTS (continued)

Sharing coaching's impact

The charity's focus remained on the coaching itself, but we continued to evaluate and share our impact both formally and informally including taking part in national and international conversations and consultations such as:

- The UCL Centre for Education and Criminal Justice - speaking as part of their Blue-Sky Thinking Seminar Series;
- International Centre for Coaching & Mentoring Studies (ICCAMS) at Oxford Brookes Business School - being interviewed to increase the understanding of coaches' pro bono work and its impact on personal development, organisational practice, and the coaching profession;
- House of Commons Justice Select Committee - writing a published submission as part of its inquiry into Resettlement and Rehabilitation;
- Lloyds Bank Foundation - contributing to 'Funding into the criminal justice voluntary sector', a research report commissioned by them, with recommendations for philanthropic and statutory funders' priorities and processes; and
- The Worshipful Company of Weavers - attending a summit on alternatives to female custody hosted by these early funders of our ground-breaking work in Styal.

PLANS FOR THE FUTURE

Coaching Inside and Out is now 15 years old (our birth day being 4th October 2010) and celebrated this with a lunch for the coaches and trustees paid for by someone who is grateful for all they do and have done in that time.

Further 15th anniversary celebrations will take place over the course of the year to thank funders and other friends, as well as continuing to reach out to the increasing number of organisations and individuals others who now use coaching in similar ways.

Many people have helped us demonstrate the power of coaching across the criminal justice system and beyond with the changes in clients' lives and the social impact linked to this. We want to illustrate and share the wealth of resources and stories built up over the years with a wide variety of voices.

Linked to this, CIAO secured a place in the HMPPS Insights Festival for an online workshop in November 2025 and has been invited to write a chapter for The Social Impact Coaches Handbook due out in 2027.

The charity will use its learning and the wisdom and experience of both staff and people in the system to develop packages (creating micro-training with bite-sized approaches and tools to foster a coaching approach) and processes (adapting documents and systems to increase their usefulness maximising the power of great questions).

We're also reflecting deeply on all we've learnt and exploring what we might do differently as a result of our 15 years' experience, including reconsidering how we evaluate the impact of our work so that it benefits our clients the most.

Coaching Inside and Out

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as a company limited by guarantee, registered under the Companies Acts.. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. There are no restrictions in the governing documents on the operation of the Charity or on its investment powers, other than those imposed by Charity Law.

Coaching Inside and Out's trustees have a fiduciary responsibility and provide strategic oversight and direction. They are all volunteers and receive no remuneration or financial benefits.

Three former trustees (Professor Chris Fox, Helen McFarlane and Liz Cross) remained as advisers to ensure continuity and ready access to their expertise in support of the current Board.

Trustees are appointed by majority vote for three-year terms and can be re-appointed twice. Trustees are normally recruited through a range of methods (including online advertising and social networks, as well as word of mouth) with an interactive recruitment event, involving Board members and coaches, followed by individual interviews.

Board meetings were quarterly, including an annual Strategy Event, with all but the one, in the dark days of January, held in person in our home city of Manchester. The charity's 'Delegation Framework' outlines responsibilities for functions and tasks, including delegated payment authority limits.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation. The trustees are all individuals.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at year end 31 March 2025 was 15 (the same as the previous year). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. There are no related parties or relationships with other organisations.

CIAO's Support Team exists to enable the coaches and coordinators to provide the best coaching possible for all our clients and commissioners. In the autumn the Board agreed to recruit a new Head of Delivery in the New Year (a role recently covered by the Founder). We were delighted when Rachel Airs, an existing CIAO coach responded to an internal message sharing this intention (sent before Christmas so that coaches could mention it to people they knew during the social period). After Rachel was interviewed by the Chair and another trustee who was going to support the full recruitment process, the Board and others welcomed her great expertise and she began in the role in March.

The Support Team now includes the Founder (combining the role of Head of Development with full operational control and accountability), the Head of Business Support and the new Head of Delivery. The Head of Business Support focuses on finances, data, policies, legal elements and making admin efficient and easy for the coaches; the Head of Delivery focuses on our great coaching services and quality assurance; while the Founder leads on internal and external development. They enjoy working closely with others, as leadership and responsibility for delivery continues to be distributed collaboratively across a number of coordinators and coaches, because CIAO is fortunate in having management and facilitation experience on the frontline too. This increases resilience, reduces risk and brings greater richness and breadth.

Everyone works part-time and is self-employed, keeping CIAO in a strong position to react and create whatever structure the evolving future requires.

Coaching Inside and Out

FINANCIAL REVIEW

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	2025 £	2024 (restated) £
Net Income	22,884	23,270
Unrestricted Funds available for the general purposes of the charity	50,873	32,348
Restricted Funds	24,322	19,963
Total Funds	75,195	52,311

The trustees are pleased to see the efforts of all involved are reflected not just in the way CIAO's clients improve their own lives and lives of others, but also in the charity delivering its services efficiently as well as effectively. The financial position reflects the generosity of charitable funders but also really hard work with income earned in a very tough financial environment where people have still seen and appreciated the value investing in coaching brings.

This resulted in annual income of £162,537 and a surplus in the period of £22,884 with total reserves of £75,195 ensuring the great work is able to continue with confidence for the immediate future. This core strength allows the essential flexibility to plan and invest in what we know will best help our coaches, commissioners and clients.

RESERVES AND RISKS

CIAO aims to retain free (unrestricted) reserves at a level of at least three months' running costs (equivalent to about £20,000). This gives a margin for risks (such as a commissioner defaulting on a payment) and reflects the structure of the organisation with low fixed costs through flexible contracting and no directly employed staff, as well as relatively small contractual responsibilities and liabilities to contractors.

CIAO is building up a higher level of free (unrestricted) reserves (the current figure of £50,873 is over six months' running costs) to provide stability as the future remains very uncertain and there is a need for greater working capital as we scale up to take on larger contracts.

The major risks to which the charity is exposed have been identified and reviewed by the trustees with systems or procedures established to manage and mitigate those risks. These are reviewed quarterly at every Board meeting in response to news and discussions, with immediate updating by the Support Team as issues arise.

THANKS

The trustees are as hugely grateful as ever to everyone involved with Coaching Inside and Out. Both paid and unpaid colleagues and friends continue to give well beyond what even a charity could reasonably expect. CIAO would be nothing without them.

Coaching Inside and Out

THANKS (continued)

In particular we would like to thank:

- New charitable funders, The Allen Lane Foundation and Cheshire Community Foundation, and our long-standing friends at The Stanley Grundy Foundation (SGF);
- Our commissioners, who confidently trust us with contracts, and the staff, who enable us to reach our clients;
- Our Board and Advisors, who generously give their time and expertise; and
- CIAO's extraordinary coaches and their clients who do the really hard work.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of Coaching Inside and Out for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 25 / 10 / 2025
and signed on their behalf by



Karen Ainsworth
Chair, Director and Trustee

Coaching Inside and Out

Independent Examiner's report for the year ended 31 March 2025

I report on the accounts of the charity for the year ended 31 March 2025 set out on pages 14 to 23.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Other matters

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kate Adderley CA
Third Sector Accountancy Limited
Holyoake House, Hanover Street
Manchester M60 0AS

Date: 28 / 10 / 2025

Coaching Inside and Out
Statement of Financial Activities
for the year ended 31 March 2025

		Unrestricted funds	Restricted funds	Total funds 2025	<i>Unrestricted funds (restated)</i>	<i>Restricted</i>	<i>Total funds (restated)</i>
	Note	£	£	£	£	£	£
Income from:							
Charitable activities	3	152,537	-	152,537	133,026	-	133,026
Grants and donations	4	-	10,000	10,000	12,500	20,363	32,863
Total income		152,537	10,000	162,537	145,526	20,363	165,889
Expenditure on:							
Charitable activities	5	133,222	5,641	138,863	141,319	400	141,719
Governance	6	790	-	790	900		900
Total expenditure		134,012	5,641	139,653	142,219	400	142,619
Net income/(expenditure) for the year	7	18,525	4,359	22,884	3,307	19,963	23,270
Reconciliation of funds							
Total funds brought forward		32,348	19,963	52,311	29,041	-	29,041
Total funds carried forward		50,873	24,322	75,195	32,348	19,963	52,311

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Coaching Inside and Out
Charity number 8453619
Balance sheet as at 31 March 2025

	Note	£	2025 £	£	2024 £
Current assets					
Debtors	11	20,159		36,061	
Cash at bank and in hand		83,938		63,232	
Total current assets		104,097		99,293	
Liabilities					
Creditors: amounts falling due in less than one year	12	(28,902)		(46,982)	
Net current assets			75,195		52,311
Total assets less current liabilities			75,195		52,311
Net assets			75,195		52,311
The funds of the charity:					
Restricted income funds	14		24,322		19,963
Unrestricted income funds	15		50,873		32,348
Total charity funds			75,195		52,311

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 16 to 23 form part of these accounts.

25 / 10 / 2025

Approved by the trustees on and signed on their behalf by:

K Ainsworth

Karen Ainsworth (Chair, Director and Trustee)

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Coaching Inside and Out meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Coaching Inside and Out
Notes to the accounts for the year ended 31 March 2025 (continued)

e Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of salaries, operating costs and charitable project cost undertaken to further the purposes of the charity and their associated support costs, and grants made to other charitable organisations whose activities further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

g Cash at bank and in hand

Cash at bank and cash in hand includes cash held in the charity's bank account.

h Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal status of the charity

The charity is a Charitable company registered with the Charity Commission in England and Wales and has no share capital. In the event of the charity being wound up, the members of the company have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The registered office address is disclosed on the Reference and Administration page at the beginning of the trustees' report.

3 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Operations	152,537	-	152,537	133,026	-	133,026
Total	152,537	-	152,537	133,026	-	133,026

4 Income from grants and donations

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Grants	-	10,000	10,000	12,500	20,363	32,863
Total	-	10,000	10,000	12,500	20,363	32,863

Coaching Inside and Out

Notes to the accounts for the year ended 31 March 2025 (continued)

5 Analysis of expenditure on charitable activities

	2025	2024
	£	£
Business support	27,064	25,896
Coaching delivery	104,925	109,320
Coaching travel costs	4,499	5,053
Clinical supervision	2,375	1,450
	<u>138,863</u>	<u>141,719</u>
Restricted expenditure	5,641	400
Unrestricted expenditure	<u>133,222</u>	<u>141,319</u>
	<u>138,863</u>	<u>141,719</u>

6 Governance costs

	2025	2024
	£	£
Independent examiner's fee	790	900
	<u>790</u>	<u>900</u>

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025	2024
	£	£
Accountancy fees	-	123
Independent examiner's fee	790	900
	<u>-</u>	<u>1,023</u>

8 Staff costs

The average number of staff employed during the period was 0 (2024: 0).

9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: Nil).

No member of the management committee received travel and subsistence expenses during the year (2024: Nil).

Aggregate donations from related parties were £Nil (2024: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: Nil).

10 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

11 Debtors: amounts falling due within one year

	2025	2024
	£	£
Trade debtors	20,159	30,840
Accrued income	-	5,221
	<u>20,159</u>	<u>36,061</u>

12 Creditors: amounts falling due within one year

	2025	2024
	£	(restated) £
Accruals	16,370	14,269
Deferred income	8,962	22,260
Taxation and social security costs	3,570	10,453
	<u>28,902</u>	<u>46,982</u>

Coaching Inside and Out
Notes to the accounts for the year ended 31 March 2025 (continued)

13 Deferred income

	2025 £	2024 £
Deferred income brought forward	22,260	-
Income received	15,144	22,260
Released to income from charitable activities	(28,442)	-
	<hr/>	<hr/>
Deferred income carried forward	8,962	22,260
	<hr/>	<hr/>

Deferred income relates to contracted income from HMP/YOI HINDLEY and HMPPS SOUTH CENTRAL for work still to be carried out.

14 Analysis of movements in restricted funds

	Balance at 1 April 2024	Income	Expenditure	Transfers	Balance at 31 March 2025
	£	£	£	£	£
	(Restated)				
National Lottery Community Fund	19,963	-	(4,461)	-	15,502
Cheshire Community Foundation	-	2,500	-	-	2,500
The Allen Lane Foundation	-	5,000	(1,180)	-	3,820
The Stanley Grundy Foundation	-	2,500	-	-	2,500
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	19,963	10,000	(5,641)	-	24,322
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Comparative period

	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£
National Lottery Community Fund	-	20,363	(400)	-	19,963
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	-	20,363	(400)	-	19,963
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
National Lottery Community Fund	Coaching women in Styal prison and developing their coaching ability
Cheshire Community Foundation	Coaching women in Styal prison and developing their coaching ability
The Allen Lane Foundation	Coaching women in Styal prison and developing their coaching ability
The Stanley Grundy Foundation	Coaching women in Styal prison and developing their coaching ability

Coaching Inside and Out
Notes to the accounts for the year ended 31 March 2025 (continued)

15 Analysis of movement in unrestricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	32,348	152,537	(134,012)	-	50,873
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	32,348	152,537	(134,012)	-	50,873
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Comparative period					
	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	29,041	145,526	(142,219)	-	32,348
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	29,041	145,526	(142,219)	-	32,348
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

16 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2025 £
Net current assets/(liabilities)	50,873	-	24,322	75,195
	<hr/>	<hr/>	<hr/>	<hr/>
Total	50,873	-	24,322	75,195
	<hr/>	<hr/>	<hr/>	<hr/>
Comparative period				
	General fund £	Designated funds £	Restricted funds £ (restated)	Total 2024 £ (restated)
Net current assets/(liabilities)	32,348	-	19,963	52,311
	<hr/>	<hr/>	<hr/>	<hr/>
Total	32,348	-	19,963	52,311
	<hr/>	<hr/>	<hr/>	<hr/>

Coaching Inside and Out
Notes to the accounts for the year ended 31 March 2025 (continued)

17 Prior period adjustment

In the prior year accounts, year ended 31 March 2024, the charity treated £19,963 restricted grant income from the National Lottery Community Fund as deferred income. A prior period adjustment has been made to correctly recognise this income in the year it was received.

	£
Total funds brought forward from 31 March 2024 as previously stated	32,348
Prior period adjustment	19,963
	<hr/>
Total funds brought forward at 31 March 2024 as restated	52,311
	<hr/> <hr/>