ONWARD TRUST

Scottish Charity SC028389

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2026

ONWARD TRUST
GENERAL INFORMATION AND REPORT OF
THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2026

The Trustees present their annual report and financial statements for the charity for the year ended 30th April 2026. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the Charity's Trust Deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objectives of Trust

The charitable purposes of the Trust are as follows:

(i) The preservation and protection of the mental health and the relief of poverty, hardship and distress of and among spouses, partners, families, dependants and friends of individuals who have suffered a legal restriction of their liberty and are detained in prison or other similar place of confinement involving such a restriction by the establishment of and maintenance of visitors reception centres.
(ii) The encouragement of educational projects.
(iii) The foundation, endowment and equipment of schools, colleges and other centres of learning, libraries, sports and welfare centres.
(iv) The encouragement of the study and practice of any useful branch of human knowledge (including research and particularly medical research) by the provision of buildings, equipment or otherwise.
(v) The establishment of educational scholarships of any kind at any university, college or place of higher learning or any school.
(vi) The relief of poverty and need of those in necessitous circumstances.

The aims of the Trustees of the Onward Trust are:
- to offer support to the families and other visitors of prisoners through the provision of a Visitor Centre;
- to create opportunities for visitors for support from and liaison with agencies and support services based both in prisons and in the community;
- to appoint an Operator to run the Visitor Centre at HMP Edinburgh on behalf of the Trust and in co-operation with the prison;
- to ensure the role of the operator is fulfilled both to the terms and to the spirit of its Management Agreement, working in partnership with the prison and with relevant community-based organisations; and
- in so doing, the Trustees will ensure support is readily available to families and other visitors both in their own right and in their support to prisoners during their custody and after release.

In 2000 the Trust secured from Scottish Ministers a 35 year lease on the Visitor Centre at HMP Edinburgh, whose construction had generously been funded by the Tudor Trust. The Centre is run on a day-to-day basis by an external Operator appointed by the Trustees and the main activity of the Trust is now monitoring and overseeing its running and development.

Report on the activities of the Trust

The operation of the Edinburgh Prison Visitor Centre

This was a further year of consolidation for the Visitor Centre. Following a brief and efficient review of the Management Agreement, a slightly updated version was signed off by Barnardo's and the Onward Trust. The Trust, the Scottish Prison Service(SPS) and Barnardo's were happy to agree that from 1 April 2026 Barnardo's should continue to operate the centre on behalf of the Onward Trust with a new five year contract on the same basis (three years initially, renewable for a further two by mutual agreement.)

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Report on the activities of the Trust contd

The space within the Centre has been reconfigured to provide both a room for confidential exchanges and a sanctuary for visitors whose sensory needs require a space more peaceful than the often noisy main waiting area. Within the Centre, and through an online handbook, enhanced use was made of IT to give visitors a better chance to absorb information in their own time and at their own pace. Services continued to develop, including a new facilitated Peer Support Group. Visitors are supported to access community based support, and partnerships with Marks and Spencer and Cyrenians enable staff to offer free food to centre users while they wait for the visit and to take home. Other provision tailored to need includes a school uniform bank, and a partnership with Vodafone enabling the provision of used iPhone handsets and SIM cards to visitors who need them. Newly liberated residents can also access support relevant to their needs.

Working together with a wide range of organisations, the Centre held a number of special events, including a summer Family week to highlight the services available, Christmas parties and a major effort to ensure that children affected by imprisonment get a gift at Christmas.

Going forward, priorities include a parenting support programme, working with Christians against Poverty to support users to tackle debt issues and developing capacity to support those who have been bereaved. Excellent partnership working between SPS and Barnardo's and flexible use of wider Barnardo's resources are key to the Centre's success.

During the year there have been no appointments of new Trustees and no resignations. The Trustees held three formal meetings, all on line, and conducted other business in correspondence. There were two face to face meetings of the Tripartite Board bringing together the Onward Trust, Barnardo's and the Scottish Prison Service to review the Centre's progress. Trustees are grateful to SPS for the use of the prison boardroom for these meetings.

Financial review

Financial report

The assets of the Trust comprise the costs, less depreciation, of improvement of the visitor reception centre currently leased by the Trust, at HMP Edinburgh, together with cash balances held on deposit.

During the year the Trustees gratefully received a donation of £68.82 (2025 £116.49) to assist with the general operations of the Trust.

At 30th April 2026, the net current assets amounted to £2,838.68 (2025 net current assets £4,755.54.)

The Statement of Financial Activities records a deficit of £23,786.04 for the current year (2025 £23,756.68) and is due primarily to the depreciation on the fixed assets.

Reserves policy

The majority of the funds are in the form of fixed assets which are being depreciated on an annual basis.

The Trustees' policy is to maintain sufficient working capital to cover the charity's support and governance costs.

Total reserves amount to £199,661.23 (2025 £223,447.27) and are wholly unrestricted.

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THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2026

Structure governance and management

Founding document	Deed of Trust by Sarah Jill Powell, Una Padel and Bruce Thomson dated 29th October 1998 and registered in the Books of Council and Session on 13th November 1998.
Appointment of Trustees	The power to appoint or remove Trustees is reserved to the Trustees in office at any given time. The number of Trustees shall be no more than seven or less than three.
Decision making	At any meeting of the Trustees, a simple majority shall prevail.
Related parties	During the year, the Trustee Dr Wilma Dickson, donated the sum of £10.00 to the Trust (2025 None).
Risk management	The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate their exposure to the major risks.

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THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2026

Reference and administrative details

Scottish Charity Number	SC028389
Address	Turcan Connell Princes Exchange 1 Earl Grey Street Edinburgh, EH3 9EE
Trustees	Mrs Francesca Wilkinson Shaw Dr Wilma Dickson (Chair) Mrs Moira Frizzell Alasdair Marr Mackinnon Andrew Bruce Sinclair Macintosh

Advisers

Solicitors

Turcan Connell
Princes Exchange
1 Earl Grey Street
Edinburgh, EH3 9EE

Bankers
Bank of Scotland
Turcan Connell Branch
Princes Exchange
1 Earl Grey Street
Edinburgh, EH3 9EE

Independent examiner

Kevin Cattanach CA
Whitelaw Wells, Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

ONWARD TRUST
GENERAL INFORMATION AND REPORT OF
THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2026

Statement of Trustees' responsibilities in respect of the financial statements

The Trustees are responsible for preparing the report and financial statements in accordance with applicable law and regulations.

The Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended) require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of its results for that period.

In preparing those financial statements, the Trustees are required to follow best practice and:

- 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 accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis, unless it is inappropriate to assume that the Trust will continue on that basis.

The above noted legislation also requires the Trustees to be responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust to enable them to ensure that the financial statements comply with the legislation. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements preparation
The Trustees confirm that the financial statements for the year ended 30th April 2026 have been prepared so as to comply with current statutory requirements, the Charities SORP and the Trust's own governing document.

Approved by the Trustees and signed on their behalf on their behalf

Wilma A Dickson Trustee

WILMA ANN DICKSON Full name

8 October 2026 Date

ONWARD TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the financial statements of the trust for the year ended 30th April 2026 which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations (as amended) does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent examiner's statement

In the course of 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 44(1)(a) of The Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the 2006 Accounts Regulations (as amended); and
   - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

   have not been met; or
2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Name: Kevin Cattanach CA

Address: Whitelaw Wells, Chartered Accountants
9 Ainslie Place
Edinburgh,
EH3 6AT

Date: 8 October 2026

ONWARD TRUST

BALANCE SHEET AS AT 30TH APRIL 2026

	Notes	2026 £	2025 £
Fixed assets			
Tangible fixed assets	7	196,822.55	218,691.73
Current assets			
Cash on deposit and in hand		4,158.68	3,134.36
Debtors			
- amounts receivable in less than 12 months	2	-	2,941.18
		4,158.68	6,075.54
Less:			
Current liabilities			
Creditors: amounts falling due within 12 months	3	1,320.00	1,320.00
		1,320.00	1,320.00
Net current assets		2,838.68	4,755.54
Net assets		199,661.23	223,447.27
Funds of the charity			
General Funds		199,661.23	223,447.27
		199,661.23	223,447.27

All funds are unrestricted in both the current and previous years.

The notes on pages 10 to 13 form part of these financial statements.

Approved by the Trustees and signed on their behalf on their behalf

Wilma A Dickson Trustee

WILMA ANN DICKSON Full name

8 October 2026 Date

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 30TH APRIL 2026

	Note	General Funds	2026 Total £	2025 Total £
Income and endowments from:				
Donations	4	68.82	68.82	116.49
Investments: Bank interest		54.32	54.32	36.01
Total		123.14	123.14	152.50
Expenditure on:				
Charitable activities				
Project expenditure - depreciation charge	7	(21,869.18)	(21,869.18)	(21,869.18)
Donation		-	-	-
Support and governance costs	6	(2,040.00)	(2,040.00)	(2,040.00)
Total		(23,909.18)	(23,909.18)	(23,909.18)
Net (expenditure) and net movement in funds		(23,786.04)	(23,786.04)	(23,756.68)
Reconciliation of funds				
Total funds brought forward		223,447.27	223,447.27	247,203.95
Total funds carried forward		199,661.23	199,661.23	223,447.27

All funds are unrestricted in both the current and previous years.

The notes on pages 10 to 13 form part of these financial statements.

ONWARD TRUST

Notes To The Accounts
for the year ended 30th April 2026

1 Accounting Policies

a) Financial statements preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the : Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Trust constitutes a public benefit entity as defined by FRS102.

The financial statements have been prepared on a going concern basis. The Trustees have assessed the Trust's ability to continue as a going concern and have reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

b) Fixed Assets

The costs of construction of the visitors centre have been capitalised and are now being written off equally over the remaining lease term, which expires in 2035.

It is the policy of the Trustees to capitalise direct expenditure on fixed assets in excess of £2,500.00.

c) Income

Investment income is included in the financial statements in the year in which the Trust becomes entitled to it, it can be reliably determined and there is probability of receipt.

Donations are included in the financial statements together with associated gift aid, where applicable, when the Trustees have been advised of the donation with notification of both amount and intended settlement date.

d) Expenditure

Expenditure is included in the financial statement on an accruals basis and recognised in full as soon as a constructive obligation exists, the sums payable can be reliably measured and there is probability of payment.

ONWARD TRUST

Notes To The Accounts
for the year ended 30th April 2026

e) Support and governance costs

Support costs are the costs associated with the direct management of the charity.

Governance costs are the costs of compliance with the statutory and regulatory requirements of the charity.

Fees charged by Turcan Connell for legal and accounting services are included in the accounts as follows:
Support (Legal and Administrative Costs) - 25%
Governance (Accountancy Costs) - 75%
These are recorded in support and governance costs in the Statement of Financial Activities

Independent examination fees are recorded in support and governance costs in the Statement of Financial Activities

All other governance and support costs are recorded in the Statement of Financial Activities as appropriate.

As the charity does not provide services directly but by way of grants to other organisations, support and governance costs are not allocated against individual grants or donations.

f) VAT

The Charity is not registered for VAT purposes and all VAT incurred is therefore irrecoverable. Where applied, VAT is included as part of the expense.

2 Debtors

	2026	2025
	£	£
J S Innes Charitable Trust	-	2,941.18
	-	2,941.18

3 Creditors

	2026	2025
	£	£
Accruals	1,320.00	1,320.00
	1,320.00	1,320.00

4 Donations

	2026	2025
	£	£
J S Innes Charitable Trust - unwound discount	58.82	116.49
Dr Wilma Dickson	10.00	-
	68.82	116.49

ONWARD TRUST

Notes To The Accounts
for the year ended 30th April 2026

5 Trustee expenses

No fees or expenses have been paid to the Trustees (2025 Nil). All Trustees act gratuitously.
No Trustees were reimbursed for travel expenses during the year (2025 Nil).

6 Support and governance costs		2026	2025
		£	£
Support costs			
Legal & administration		330.00	330.00
		330.00	330.00
Governance costs			
Independent examination	720.00		720.00
Accountancy	990.00	1,710.00	990.00
		2,040.00	2,040.00

7 Fixed assets	Leasehold land and buildings	Furniture Fixtures and equipment	Total
	£	£	£
Cost at 1 May 2025	830,482.00	32,826.00	863,308.00
As at 30 April 2026	830,482.00	32,826.00	863,308.00
Accumulated depreciation at 1 May 2025	611,790.27	32,826.00	644,616.27
Charge for year	21,869.18	-	21,869.18
As at 30 April 2026	633,659.45	32,826.00	666,485.45
Net book value At 30 April 2026	196,822.55	-	196,822.55
Net book value At 30 April 2025	218,691.73	-	218,691.73

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 30TH APRIL 2025

	Note	General Funds	2025 Total £
Income and endowments from:			
Donations		116.49	116.49
Investments: Bank interest		36.01	36.01
Total		152.50	152.50
Expenditure on:			
Charitable activities			
Project expenditure - depreciation charge		(21,869.18)	(21,869.18)
Support and governance costs		(2,040.00)	(2,040.00)
Total		(23,909.18)	(23,909.18)
Net (expenditure) and net movement in funds		(23,756.68)	(23,756.68)
Reconciliation of funds			
Total funds brought forward		247,203.95	247,203.95
Total funds carried forward		223,447.27	223,447.27

All funds are unrestricted in both the current and previous years.