

Scottish Company Registration No. SC594053
Scottish Charity No. SC048296

Survivors of Human Trafficking in Scotland

(A company limited by guarantee)

Directors' Report and Financial Statements
Year ended 31 March 2026

Survivors of Human Trafficking in Scotland

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Survivors of Human Trafficking in Scotland

Report of the Directors for the year ended 31 March 2026

The Directors (who are also Trustees for the purpose of Charity law) are pleased to present their report together with the financial statements of the company for the year to 31 March 2026.

Reference and administrative details

Registered office

SOHTIS c/o Anderson Strathern LLP
58 Morrison Street
Edinburgh
EH3 8BP

Principal office

SOHTIS Freedom Hub
415a, The Pentagon
36 Washington Street
Glasgow
G3 8AZ

Bankers

Bank of Scotland plc
The Mound
Edinburgh
EH1 1YZ

Lawyers

Anderson Strathern LLP
58 Morrison Street
Edinburgh
EH3 8BP

Independent Examiner

Alison Franks CA
Cornerstone Accounting Ltd
11 Erngath Road
Bo'ness
EH51 9DP

Structure, governance and management

Survivors of Human Trafficking in Scotland (SOHTIS) is a private company limited by guarantee (Number SC594053) and is a registered Scottish Charity (Number SC048296), constituted under a Memorandum of Association dated 11 April 2018.

Directors

The Directors (of whom there must be a minimum of 3, with at least 1 resident in Scotland) who served during the year and to the date of this report are:

Paul Harkness Chair

Linda Jones

Sheena Lahive

Andrea Reynolds

Sarah Stanger

Marion Carson

Kirsty Mccrea

Angela Maxfield

Martin Smith

Eilidh Wiseman

Amy Westendarp

(appointed 26 April 2025)

(resigned 24 April 2026)

Appointment, induction and training of Directors

New Directors are selected and appointed according to the skills needed at any point in time. SOHTIS has a robust induction programme in place which supports the familiarisation of new Directors with the governance, policies and procedures of the organisation, along with their responsibilities as a Director and the support they should expect to carry out their role effectively.

Management

The Directors devolve responsibility for the day to day running of the organisation to the Chief Executive Officer, Joy Gillespie, who provides structured reporting to the Board on a quarterly basis, ensuring the organisation meets both their legal and charitable obligations.

Survivors of Human Trafficking in Scotland

Report of the Directors for the year ended 31 March 2026

Objectives and activities

Every day, men, women and children in Scotland are bought and sold. Our vision is a slavery free Scotland. We believe that everyone deserves to live in freedom with dignity and respect. There is little human trafficking expertise in Scotland and SOHTIS is considered a leader in the field.

Over the year, our mission has continued to be the recovery and long-term wellbeing of survivors of human trafficking in Scotland. We have delivered our mission along three key operational lines:

- Raising awareness and victim recovery
Developing partnerships which result in awareness raising of human trafficking, leading to the identification and recovery of victims.
- Supporting Survivors
Ensuring the long-term care of survivors of trafficking.
- Working with Partners
Prioritising collaborative working across anti-trafficking organisations, NGO's, statutory services and local and national government to influence systemic change and eradicating human trafficking.

Our work has been underpinned by evidenced based research, the UN Sustainable Development Goals, the European Convention Against Trafficking (ECAT) entitlement, the Scottish Government's Human Trafficking and Exploitation Strategy 2017 and the national Slavery and Trafficking Survivor Care Standards.

Achievements and performance

Introduction

Human trafficking remains a growing and deeply concerning issue across the UK and Scotland. As one of the most serious human rights abuses, it is widely misunderstood, under-reported, and frequently goes unseen. Data from the National Crime Agency (NCA) shows a more than 900% increase in the identification of potential victims of trafficking in Scotland over the decade since the Human Trafficking and Exploitation (Scotland) Act 2015 came into force. Stakeholders agree that these figures represent only the *tip of the iceberg*. Many victims remain trapped in unimaginable conditions while living and working among us—hidden in plain sight.

SOHTIS adopts a human rights-based approach to the work of recovering victims and supporting survivors, grounded in justice, freedom, and dignity. Victim empowerment and advocacy sit at the heart of our work.

Human trafficking exploits vulnerability and affects people in Scotland of all ages, genders, sexualities, and ethnicities, including British nationals. Current social and economic pressures, such as the cost-of-living crisis, labour shortages, and recent changes to immigration policy have increased the risk of exploitation. These factors, combined with the low likelihood of detection and high financial gain for perpetrators, make human trafficking a low-risk, high-reward crime. Poverty, insecure housing, unstable immigration status, and fear further heighten vulnerability, contributing to the continued growth of this crime.

Evidence-based research estimates that over 130,000 people are victims of human trafficking in the UK at any given time. According to annual NCA data, only around 10% are identified and recovered each year. Stakeholders agree that the true number of victims in Scotland is significantly higher than those currently identified.

SOHTIS remains steadfast in our vision of a Scotland free from human trafficking and exploitation, where everyone lives in freedom with dignity and respect. Our mission is to:

- **prevent, identify, and recover** victims of human trafficking
- **encourage, enable, and empower** survivors as they rebuild their lives
- **advocate for systemic change** to end the exploitation of people

Survivors of Human Trafficking in Scotland

Report of the Directors for the year ended 31 March 2026

Achievements and performance (continued)

Progress against our strategic plan

2025–2026 marked the second year of delivery of our three-year Strategic Plan. Throughout this period, we continued to advance our four Strategic Goals:

- Goal 1 – Transformative Services
- Goal 2 – Brilliant Team
- Goal 3 – Impactful Awareness
- Goal 4 – Supportive Systems

Details of our progress are outlined below.

GOAL 1 - TRANSFORMATIVE SERVICES

Over this period, we delivered on our commitment to provide trauma-informed, strengths-based support for child and adult victims and survivors of human trafficking wherever they are in their journey of recovery and as they rebuild their lives and avoid the risk of re-trafficking. The delivery of our Transformative Services has been centred around the three specific service provisions which victims and survivors have told us are important to their recovery. Using this approach we have been able to support 237 victims and survivors of human trafficking across Scotland in 2025-2026.

SOHTIS TRANSFORMATIVE SERVICES - 2025-2026					
Victim Recovery	43%	Under 25 years	19%	Male	55%
Survivor Support	57%	Over 25 years	81%	Female	45%
Location: Glasgow	40%	Nationality: Vietnamese	38%	Immigration Status: Asylum seeker	34%
Edinburgh	49%	Sudanese	7%	Refugee	16%
Other	11%	British	5%	British national	2%
		Other	50%	Other	48%
Total victims & survivors supported	237	Referral partners	30+	Transition to independent living	76%

Our co-produced 12 Essentials to Thrive Framework (basic needs, economic empowerment, education, employment, housing, family, legal empowerment, mental well-being, physical wellbeing, safety, social integration, self-actualisation) continues to be the guiding markers for the delivery of these services which are described below:

Empowerment

With the support of people with lived experience of human trafficking, we developed and began delivery of a new holistic and preventative empowerment survivor focused service. 135 survivors benefited from the in-person support in 1:1 and group work sessions engaging in skill and knowledge building activities to enable them to move towards independent, fulfilled living.

We have developed a curriculum of knowledge and skills modules covering the full spectrum of issues survivors present with, for example:

- Crisis & Safety Skills: Proactively prepare survivors for the risks associated with common issues such as street homelessness and sofa surfing. Many of our clients in the previous periods had been subject to eviction or homelessness and we cover topics such as “identifying the signs of hypothermia”, “sourcing emergency supplies” and “maintaining exit awareness and document security when sofa surfing”.

Survivors of Human Trafficking in Scotland

Report of the Directors for the year ended 31 March 2026

Achievements and performance (continued)

Progress against our strategic plan (continued)

Empowerment (continued)

- Legal Empowerment: Development of survivors' practical skills to improve their solicitor-client relationships. We encounter many clients experiencing difficulties with their legal representatives. We build skills through activities such as drafting template emails and role-playing difficult professional interactions.
- Employability: We encounter many survivors who present with low self-esteem and limited or gaps in formal employment history. We work with survivors to create and build CVs that identify transferable life skills and qualities from their personal histories.

Advocacy

Effective advocacy is central for victims and survivors in their recovery. We are committed to providing high quality, consistent advocacy for all survivors. This ensures that the entitlements that are set out in law are realised in everyday life by victims and survivors. This also provides a stabilising foundation upon which survivors are able to engage with our Empowerment Programme. In order to support the development of standardised advocacy, we continue to be members of the Programme Board of the UK Independent Modern Slavery Advocate® (IMSA®) Pilot, with colleagues from Hope for Justice. As part of this pilot, we have the first two IMSA's in Scotland and a third undertaking the IMSA PG Certificate training at St Mary's University, London.

Therapy

Most survivors in our service suffer from complex PTSD and are waiting for long periods for psychological trauma services. In 2025-2026 we doubled our art therapy services which are delivered by our HCPC Registered Art Therapists. This provides essential non-verbal, stabilising, responsive mental health care intervention for survivors.

GOAL 2 - BRILLIANT TEAM

Our team remains our most valuable asset. In 2025–2026, we strengthened our organisational capacity by increasing staffing levels by 45%, enabling us to meet the needs of victims and survivors whose circumstances are becoming increasingly complex and who require specialist trauma-informed support. We also invested in targeted professional development to ensure our team is equipped to respond to these emerging needs.

A significant development this year was the employment of staff with lived experience of trafficking and exploitation. Their insight has been invaluable in shaping our practice. Working alongside the wider team, they contributed to service design, reviewed existing approaches, and supported the development of new programmes that more accurately reflect the realities and needs of survivors.

We remain acutely aware of the risks of vicarious trauma within frontline work. In addition to our established internal supervision, team meetings, and training, we introduced monthly engagement for all client-facing staff with a forensic psychologist. This provides dedicated space for external one-to-one supervision and group reflective practice, strengthening staff wellbeing and safeguarding the quality of our support. We also strengthened our staff benefit package to include increased annual leave, more personal development time and incentives for continued service.

Alongside our core staff team, we supported four paid postgraduate internships and two voluntary internships. Two of the paid interns have since progressed into permanent roles within SOHTIS, bringing valuable expertise to our policy work and Monitoring, Evaluation, Accountability and Learning (MEAL) functions. We have doubled the number of active volunteers and for the first time included client facing opportunities as well as in support positions.

Survivors of Human Trafficking in Scotland

Report of the Directors for the year ended 31 March 2026

Achievements and performance (continued)

GOAL 3 - IMPACTFUL AWARENESS

We remain committed to increasing awareness of human trafficking and strengthening the ability of professionals, frontline workers, educational institutions, faith groups, and the wider public to recognise and respond to exploitation. In 2025–2026, we advanced this goal through expert training, research, campaigning, lobbying, and the use of the arts and digital communications. Key achievements included:

Training and Capacity Building

We developed and delivered:

- training to 1,264 practitioners, including tailored sessions for NHS teams, Local Authority First Responders, the Crown Office, and other statutory and non-statutory partners
- free downloadable tools for frontline workers, including a National Referral Mechanism (NRM) Guide for Scotland and a Prevention Toolkit
- Cultural Humility training for practitioners across the UK

Corporate Collaboration

We strengthened partnerships with major corporates, including:

- NatWest, presenting at their Anti-Slavery Day conferences and contributing to their Global Financial Crime Podcast
- Ben & Jerry's, collaborating on the sale of awareness-raising merchandise

Student Engagement

We expanded our Student Ambassador Programme to include 50 students from 12 Scottish institutions, culminating in an exclusive Consultation Event hosted by the Scottish Government.

Arts and Culture

In partnership with Theatre Alliance, we supported the production of *The Tumbling Lassie: A New Scottish Musical*, a high-quality performance bringing the issue of trafficking to new audiences through creative storytelling.

Major Event Campaigning

We brokered a partnership with It's a Penalty to deliver a human trafficking awareness campaign for the Glasgow 2026 Commonwealth Games, ensuring public engagement at scale.

Digital Presence

We continued to strengthen our web and social media platforms to broaden reach and enhance public understanding. In addition to awareness work, we used our expertise to influence national and local policy developments aimed at reducing risk and improving recovery outcomes for survivors:

Scottish Government Strategy

We contributed to the development of the Human Trafficking and Exploitation Strategy 2025, hosted its national launch in July 2025, and worked collaboratively on subsequent Delivery Plans.

Victim Entitlements Guidance

We secured agreement from the Scottish Government to produce statutory Guidance on Victim Entitlements, a critical step toward consistent, rights-based support across Scotland.

National Standards

We chaired the revision of the National Occupational Standards for Human Trafficking and Exploitation, Stalking, and FGM, ensuring they reflect current evidence and best practice.

UK Parliamentary Engagement

We hosted a UK Parliamentary Roundtable at Westminster on Independent Modern Slavery Advocacy® (IMSA®), alongside IMSA® Board colleagues, strengthening cross-sector collaboration.

Survivors of Human Trafficking in Scotland

Report of the Directors for the year ended 31 March 2026

Achievements and performance (continued)

GOAL 3 - IMPACTFUL AWARENESS (continued)

Non-Punishment Principle

We continued to engage with partners on the implementation of the Non-Punishment Principle within the Human Trafficking and Exploitation (Scotland) Act 2015, advocating for protection of victims coerced into criminal activity.

GOAL 4 - SUPPORTIVE SYSTEMS

This year we strengthened the infrastructure that underpins our work, expanding our physical presence, improving our data systems, and enhancing governance to ensure SOHTIS remains equipped to meet the growing needs of victims and survivors across Scotland.

Expanding Safe and Accessible Spaces

We increased our physical footprint in Glasgow by leasing additional space to accommodate our expanding services, and we secured new premises in central Edinburgh. These locations provide confidential, safe environments where victims and survivors can engage in support without fear or stigma. At the request of survivors, we adopted the name Freedom Hubs for these spaces—reflecting their view of the hope, safety, and empowerment they experience there.

Strengthening Data and Insight

We invested significantly in the redevelopment of our data management system, tailoring it to the specific needs of our organisation and the survivors we support. This enhanced system enables staff and survivors to track progress more clearly, supports evidence-based decision-making, and allows our team to identify emerging trends and respond proactively.

Governance and Leadership

Our Board continued to provide strong strategic guidance and oversight throughout the year. They undertook the SCVO Good Governance Checkup, achieving scores above 85% across all categories. This process has helped identify governance priorities that will be addressed in 2026–2027, ensuring SOHTIS continues to operate with transparency, accountability, and excellence.

Plans for 2026-2027

We are ambitious about what we can achieve in championing the human rights of those impacted by human trafficking as we deliver the final year of our current Strategic Plan and in planning and developing our Strategy for the years ahead. Over this period we will:

Transformative Services

- continue to develop our Empowerment Programme increasing the range of skill development and opportunities we provide
- expand our expert advocacy service to include weekly online drop in opportunities for frontline workers and other practitioners to receive support
- collaborate with the UK National Referral Mechanism children's devolved pilot in Edinburgh
- provide peer leadership opportunities for people with lived experience of human trafficking
- create housing options in partnership with Hope at Home
- create employment opportunities in partnership with Bright Future

Brilliant Team

- continue to develop mixed victim/survivor case loads for client facing staff
- have a third qualified Independent Modern Slavery Advocate®
- recruit a Volunteer Co-ordinator
- establish a SOHTIS Internship Scheme

Survivors of Human Trafficking in Scotland

Report of the Directors for the year ended 31 March 2026

Plans for 2026-2027 (continued)

Impactful Awareness

- Work with the Scottish Government on the:
 - Human Trafficking and Exploitation Strategy 2025 Delivery Plans
 - Human Trafficking Guidance for the Scottish Prison Service
 - publication of Guidance for Support for Adult Victims of Human Trafficking in Scotland
- continue to build evidence and make recommendations on the implementation of the non-punishment principle (Human Trafficking and Exploitation (Scotland) Act 2015, Section 8)
- develop data modelling concepts improving understanding of areas at increased risk of human trafficking in Scotland
- strengthen prevention tools for frontline workers
- launch a Car Wash public awareness campaign in partnership with Clewer Initiative
- develop a Corporate Engagement Strategy

Supportive Systems

- invest further in MEAL and regularly publish activity and impact
- undertake further cyber security remediation
- strengthen our community fundraising base
- Undertake a strategic review and publish a Strategic and Action Plan for 2027-2029

We will remain true to our core values:

Compassion: is our watchword, we are led by empathy to go the extra mile

Justice: we are tenacious and trailblazing in our pursuit of justice

Dignity: whoever you are, however you engage with us, we believe everyone has equal worth and we honour them

Respect: we admire each person's qualities and their achievements whatever their journey has been

Financial review

Funding

The Charity is funded through grants, fundraising initiatives and donations and the related gift aid.

Results for the year

The financial statements for the year are set out on pages 10 to 18. The Statement of Financial Activities on page 10 reflects net income of £109,240 (2025: net income of £66,508). There was a surplus after transfers of £63,586 (2025: deficit of £44,703) on the Charity's unrestricted general fund activities and a surplus after transfers of £45,654 (2025: surplus of £111,211) on restricted funds. Total funds amounted to £464,269 (2025: £355,029).

Reserves policy

The total unrestricted reserves held at 31 March 2026 amounted to £138,818. It is the policy of the Charity to hold 6 months of normal running costs (that is, permanent staff salaries, rent, utilities and other core costs) plus 3 months of all other staff salary costs in the general fund at any time. At the year-end, this was increased from £65,600 last year to £117,400 this year to reflect the increase in staff numbers and core costs. The reserves policy was met and continues to be kept under review by the Board to ensure it adequately reflects the financial risks of the Charity.

Statement on risk

The Directors have a duty to identify and review the risks to which the Company is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Directors have considered risks to which the Company may be subject and are satisfied that they have introduced procedures to mitigate the possible effects of those risks.

Survivors of Human Trafficking in Scotland

Report of the Directors for the year ended 31 March 2026

Statement of Trustees' responsibilities

Charity law requires the Trustees (who are also the Directors) to prepare financial statements for each financial year which give a true and fair view of the state of the Company's affairs and of its income and expenditure, including its surplus or deficit for that year, and which have been properly prepared from and are in agreement with the accounting records of the Company and comply with relevant disclosure requirements.

In preparing those 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 (FRS102);
- 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 presume that the Company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the Company's financial position and enable the Trustees to ensure that the financial statements comply with the Companies Act 2006 (as amended). The Trustees are also responsible for taking such steps as are reasonably open to them to safeguard the Company's assets and to prevent and detect fraud and other irregularities.

The report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

On behalf of the Directors

Paul Harkness

Paul Harkness

Chair

14 August 2026

Survivors of Human Trafficking in Scotland

Report of the Independent Examiner to the Trustees for the year ended 31 March 2026

I report on the accounts of the company for the year ended 31 March 2026 which are set out on pages 10 to 18.

Respective responsibilities of Trustees and examiner

The Charity's Trustees (who are also the Directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and 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 does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 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 2006 Accounts Regulations (as amended). An examination includes a review of the accounting records kept by the Company 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 Directors concerning 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 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (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 accounts to be reached.

Alison Franks

Alison Franks
Director

Cornerstone Accounting Limited
Chartered Accountants

11 Erngath Road
Bo'ness
EH51 9DP

14 August 2026

Survivors of Human Trafficking in Scotland

Statement of Financial Activities (incorporating Income and Expenditure Account)
For the year ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total £	Unrestricted funds £	Restricted funds £	2025 Total £
Income and endowments							
Donations and legacies	2	86,121	354,677	440,798	67,089	306,396	373,485
Income from charitable activities	3	37,848	5,108	42,956	15,682	393	16,075
Income from trading activities	4	-	1,194	1,194	-	2,073	2,073
Income from investments	5	10,241	-	10,241	3,830	-	3,830
Total income and endowments		134,210	360,979	495,189	86,601	308,862	395,463
Expenditure							
<i>Expenditure on charitable activities</i>							
Raising funds	6	29,701	1,157	30,858	45,230	46	45,276
Charitable activities	7	44,958	310,133	355,091	86,074	197,605	283,679
Total expenditure		74,659	311,290	385,949	131,304	197,651	328,955
Net income/(expenditure)		59,551	49,689	109,240	(44,703)	111,211	66,508
Transfers between funds	11	4,035	(4,035)	-	-	-	-
Net movement in funds		63,586	45,654	109,240	(44,703)	111,211	66,508
Total funds brought forward		75,232	279,797	355,029	119,935	168,586	288,521
Total funds carried forward		138,818	325,451	464,269	75,232	279,797	355,029
Represented by:							
Unrestricted funds	11	138,818	-	138,818	75,232	-	75,232
Restricted funds	11	-	325,451	325,451	-	279,797	279,797
Total funds		138,818	325,451	464,269	75,232	279,797	355,029

The notes on pages 12 to 18 form part of these financial statements.

Survivors of Human Trafficking in Scotland

(Registered No: SC594053)

Balance sheet

As at 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total £	Unrestricted funds £	Restricted funds £	2025 Total £
Fixed assets							
Tangible assets	8	3,228		3,228	-	-	-
Total fixed assets		<u>3,228</u>	<u>-</u>	<u>3,228</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current assets							
Debtors	9	1,248	-	1,248	1,563	-	1,563
Cash at bank and in hand		148,497	325,451	473,948	81,954	279,797	361,751
Total current assets		<u>149,745</u>	<u>325,451</u>	<u>475,196</u>	<u>83,517</u>	<u>279,797</u>	<u>363,314</u>
Liabilities							
Creditors: falling due within one year	10	(14,155)	-	(14,155)	(8,285)	-	(8,285)
Net current assets		<u>135,590</u>	<u>325,451</u>	<u>461,041</u>	<u>75,232</u>	<u>279,797</u>	<u>355,029</u>
Total assets less current liabilities		<u>138,818</u>	<u>325,451</u>	<u>464,269</u>	<u>75,232</u>	<u>279,797</u>	<u>355,029</u>
Net assets		<u>138,818</u>	<u>325,451</u>	<u>464,269</u>	<u>75,232</u>	<u>279,797</u>	<u>355,029</u>
Funds of the charity							
Unrestricted funds	11	138,818	-	138,818	75,232	-	75,232
Restricted funds	11	-	325,451	325,451	-	279,797	279,797
Total charity funds		<u>138,818</u>	<u>325,451</u>	<u>464,269</u>	<u>75,232</u>	<u>279,797</u>	<u>355,029</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The Directors acknowledge the following:

their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of the accounts; and

that the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

No members have 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 financial statements on pages 10 to 18 were approved by the Trustees on 14 August 2026 and signed on their behalf by:

Paul Harkness

Paul Harkness
Chair

The notes on pages 12 to 18 form part of these financial statements.

Survivors of Human Trafficking in Scotland

Notes to the Financial Statements for the year ended 31 March 2026

1. Accounting policies

Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with FRS 102, and in compliance with the Charities SORP 2019 (FRS 102), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

SOHTIS meets the definition of a public benefit entity under FRS 102.

Company status

The charity is a private company limited by guarantee and registered in Scotland. The members of the company are the Directors named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

Basis of financial statements

The financial statements have been prepared on an accruals basis. The Trustees consider that there are no material uncertainties so the accounts have been prepared on a going concern basis.

Income and debtors

All income is included on the Statement of Financial Activities when the Company is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Donated goods and services, principally the service of volunteers, have not been quantified for the purposes of the financial statements.

Debtors are valued at cost at the year-end and adjusted for any amounts considered to be irrecoverable.

Expenditure and creditors

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Creditors are valued at cost at the year-end and split between amounts due in less than one year and amounts due in more than one year.

Taxation

The Company is exempt from Corporation Tax on its charitable activities.

Tangible fixed assets and depreciation

Tangible fixed assets over £500 are capitalised and are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- Computer and office equipment 20% straight line

Survivors of Human Trafficking in Scotland

Notes to the Financial Statements for the year ended 31 March 2026

1. Accounting policies (continued)

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit account.

Fund accounting

For the purpose of the Statement of Financial Activities, funds are defined as follows:

Unrestricted funds comprise income received for the objects of the company without further specified purpose and are available as general funds or are placed within designated funds which can be used for purposes in agreement with its charitable objectives.

Restricted funds comprise income which has been received for the objects of the company and specified for a restricted purpose within these objects by the donor.

Pensions

The company operates a defined contribution pension scheme with NEST. The pension charge represents the amounts payable by the company into the pensions of each of the employees.

Survivors of Human Trafficking in Scotland

Notes to the financial statements
For the year ended 31 March 2026

2. Donations and legacies

	Unrestricted funds	Restricted funds	Total 2026	Unrestricted funds	Restricted funds	Total 2025
	£	£	£	£	£	£
Donations	37,376	24	37,400	31,953	794	32,747
Gift aid	569	-	569	1,088	-	1,088
Grant income	48,176	354,653	402,829	34,048	305,602	339,650
	86,121	354,677	440,798	67,089	306,396	373,485

Grants were received from the following organisations, to whom we are very grateful:

Scottish Government	4,200	152,750	156,950	2,413	104,606	107,019
Comic Relief Emergency Fund	27,975	49,398	77,373	15,000	27,976	42,976
National Lottery Community Fund	-	54,979	54,979	5,200	48,625	53,825
The Randal Foundation	-	26,750	26,750	-	-	-
Hope for Justice	-	21,930	21,930	-	-	-
Ben & Jerry's Foundation	-	17,883	17,883	2,080	15,753	17,833
The Swire Charitable Trust	16,000	-	16,000	-	-	-
Garfield Weston Foundation	-	15,000	15,000	-	-	-
Foundation Scotland	-	11,500	11,500	-	15,000	15,000
The Morrisons Foundation	-	4,000	4,000	-	-	-
Edinburgh University	-	464	464	-	-	-
The Robertson Trust	-	-	-	-	40,000	40,000
Voluntary Action North Lanarkshire	-	-	-	-	27,523	27,523
Community Mental Health and Wellbeing	-	-	-	1,355	16,821	18,176
Capital City Partnership	-	-	-	5,000	8,298	13,298
Renaissance Club Charitable Foundation	-	-	-	3,000	-	3,000
Arnold Clark Foundation	-	-	-	-	1,000	1,000
	48,175	354,654	402,829	34,048	305,602	339,650

3. Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2026	Unrestricted funds	Restricted funds	Total 2025
	£	£	£	£	£	£
Fundraising income	33,154	108	33,262	12,997	393	13,390
Awareness training income	4,694	5,000	9,694	2,685	-	2,685
	37,848	5,108	42,956	15,682	393	16,075

4. Income from trading activities

	Unrestricted funds	Restricted funds	Total 2026	Unrestricted funds	Restricted funds	Total 2025
	£	£	£	£	£	£
Stay Seen product income	-	1,194	1,194	-	2,073	2,073
	-	1,194	1,194	-	2,073	2,073

5. Income from investments

	Unrestricted funds	Restricted funds	Total 2026	Unrestricted funds	Restricted funds	Total 2025
	£	£	£	£	£	£
Bank interest	10,241	-	10,241	3,830	-	3,830
	10,241	-	10,241	3,830	-	3,830

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6. Expenditure on raising funds

	Unrestricted funds	Restricted funds	Total 2026	Unrestricted funds	Restricted funds	Total 2025
	£	£	£	£	£	£
Fundraising staff costs	28,000	-	28,000	38,273	-	38,273
Fundraising expenses	789	8	797	1,627	2	1,629
Advertising and marketing	912	32	944	5,330	44	5,374
Purchase of merchandise	-	1,117	1,117	-	-	-
	29,701	1,157	30,858	45,230	46	45,276

7. Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2026	Unrestricted funds	Restricted funds	Total 2025
	£	£	£	£	£	£
Gross salaries	40,760	218,025	258,785	94,098	120,653	214,751
Employer's NI	-	20,816	20,816	4,471	11,590	16,061
Pension costs	1,471	3,889	5,360	2,211	2,750	4,961
	42,231	242,730	284,961	100,780	134,993	235,773
Less: fundraising staff costs	(28,000)	-	(28,000)	(38,273)	-	(38,273)
	14,231	242,730	256,961	62,507	134,993	197,500
Staff training	120	649	769	436	63	499
Other staff costs	802	5,414	6,216	251	68	319
Consultants' fees	1,685	27,605	29,290	-	39,824	39,824
Volunteers' expenses	-	43	43	146	25	171
Client activities and resources	9	2,164	2,173	50	3,818	3,868
Client hardship and subsistence	250	5,518	5,768	-	3,192	3,192
Client travel	-	1,321	1,321	-	-	-
Client translation services	1,656	4,443	6,099	-	6,329	6,329
Gifts and hospitality	267	6	273	821	193	1,014
Travel and subsistence	464	5,831	6,295	398	2,780	3,178
Rent, rates and utilities	12,420	6,176	18,596	10,979	2,494	13,473
Venue hire, office move costs and repairs	81	593	674	695	648	1,343
Insurance	503	1,102	1,605	1,491	-	1,491
IT costs	2,672	631	3,303	1,942	324	2,266
Telephone and internet	105	1,910	2,015	90	1,567	1,657
Printing, postage and stationery	477	433	910	1,051	99	1,150
Office costs	1,546	3,464	5,010	1,106	1,188	2,294
Subscriptions	529	100	629	119	-	119
Legal and professional fees	814	-	814	35	-	35
Accounting and bookkeeping fees	4,122	-	4,122	2,817	-	2,817
Independent examiner's fees						
Independent examination	1,056	-	1,056	840	-	840
Corporation tax return	144	-	144	144	-	144
Depreciation	807	-	807	40	-	40
Bank charges	191	-	191	116	-	116
General expenses	7	-	7	-	-	-
	44,958	310,133	355,091	86,074	197,605	283,679

Support costs have not been separately identified as the trustees consider there is only one charitable activity.

The average number of staff during the year was 10 (2025: 8). No employees were paid more than £60,000.

The Chief Executive Officer falls within the definition of Key Management Personnel and their total remuneration was £52,236 (2025: £51,190).

No holiday pay was due at the year-end.

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For the year ended 31 March 2026

8. Tangible fixed assets

	Computer and office equipment £	Total £
Cost		
At 1 April 2025	-	-
Additions	4,035	4,035
At 31 March 2026	4,035	4,035
Depreciation		
At 1 April 2025	-	-
Charge for year	807	807
At 31 March 2026	807	807
Net book value		
At 31 March 2026	3,228	3,228
At 31 March 2025	-	-

9. Debtors

	Unrestricted funds £	Restricted funds £	Total 2026 £	Unrestricted funds £	Restricted funds £	Total 2025 £
Trade debtors	313	-	313	-	-	-
Gift aid recoverable	460	-	460	1,088	-	1,088
Other debtors	475	-	475	475	-	475
	1,248	-	1,248	1,563	-	1,563

10. Creditors: falling due within one year

	Unrestricted funds £	Restricted funds £	Total 2026 £	Unrestricted funds £	Restricted funds £	Total 2025 £
Accruals and deferred income	5,251	-	5,251	1,152	-	1,152
Taxation and social security	8,904	-	8,904	7,133	-	7,133
	14,155	-	14,155	8,285	-	8,285

11. Funds movements

Funds movements - current year	Balance at 1 Apr 2025 £	Income £	Expenditure £	Transfers	Balance at 31 Mar 2026 £
Unrestricted funds					
General fund	75,232	134,210	(74,659)	4,035	138,818
Total unrestricted funds	75,232	134,210	(74,659)	4,035	138,818
Restricted funds					
Project Freedom	166,076	229,299	(207,443)	(3,120)	184,812
Project Light	82,567	112,495	(97,526)	(915)	96,621
Policy Unit fund	-	17,883	(5,196)	-	12,687
Stay Seen Collective	6,845	1,302	(1,125)	-	7,022
Art Therapy fund	20,653	-	-	-	20,653
Weaving project	1,656	-	-	-	1,656
Hope at Home	2,000	-	-	-	2,000
Total restricted funds	279,797	360,979	(311,290)	(4,035)	325,451

Explanation of funds (see over)

Survivors of Human Trafficking in Scotland

Notes to the financial statements
For the year ended 31 March 2026

11. Funds movements (continued)

<i>Funds movements - prior year</i>	<i>Balance at 1 Apr 2024</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 Mar 2025</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Unrestricted funds					
<i>General fund</i>	119,935	86,601	(131,304)	-	75,232
<i>Total unrestricted funds</i>	119,935	86,601	(131,304)	-	75,232
Restricted funds					
<i>Project Freedom</i>	76,966	241,600	(152,490)	-	166,076
<i>Project Light</i>	61,606	64,796	(43,835)	-	82,567
<i>Policy Unit fund</i>	-	-	-	-	-
<i>Stay Seen Collective</i>	5,705	2,466	(1,326)	-	6,845
<i>Art Therapy fund</i>	20,653	-	-	-	20,653
<i>Weaving project</i>	1,656	-	-	-	1,656
<i>Hope at Home</i>	2,000	-	-	-	2,000
<i>Total restricted funds</i>	168,586	308,862	(197,651)	-	279,797

Explanation of funds

Unrestricted funds:

The *General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is designated or restricted.

Restricted funds:

The *Project Freedom fund* represents funding received for long-term support of survivors of trafficking.

The *Project Light fund* represents funding for identification, recovery and advocacy on behalf of victims of trafficking in Scotland.

The *Policy Unit fund* represents funding to support our work advocating for the systemic changes needed to defend human rights and end the exploitation of trafficked people in Scotland.

The *Stay Seen Collective fund* represents funding received to support the work to recover victims.

The *Art Therapy fund* represents funding funding to support the provision of an art therapy service as a non-verbal, stabilising, responsive mental well-being intervention for survivors of trafficking.

The *Weaving project fund* represents grant funding received for the purchase of weaving equipment and resources to support our awareness raising and community fundraising project using donated scarves to create weaved panels for display and sale.

The *Hope at Home Project fund* represents funding received to support our partnership with a family hosting organisation. This work has been merged with Project Freedom this year.

12. Trustee and related party transactions

No Trustees received any remuneration in the year (2025: nil). Eilidh Wiseman received travel costs of £230 to attend an in-person Board meeting (2025: travel and training of £136).

Direct unrestricted donations of £3,900 were made by Trustees of the Charity (2025: £1,752).

There were no transactions with other related parties during the year (2025: nil).

13. Pension commitments

The Charity operates an auto-enrolment pension scheme with NEST for all eligible employees. Employer contributions to the scheme are disclosed in note 5.

Survivors of Human Trafficking in Scotland

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For the year ended 31 March 2026

14. Operating lease commitments

The Charity has premises in Glasgow leased on the basis of rolling term which can be terminated with 3 months' notice. This lease was extended during the year for an additional room to be let on the same basis.

The Charity also leases office space at 121 George Street on an annual lease, renewable at 30 November each year.

The total of future minimum lease payments under the lease for the church office at the year-end is:

	2026
	£
Payments within one year	6,854
Payments within two to five years	-
Payments after more than five years	-
	6,854

15. Donated facilities, goods and services

In addition to the voluntary/pro bono services of our Board members, we had a further 35 volunteers who provided the organisation with support with the delivery of client support services, policy and research, awareness raising, fundraising, and administration. We benefitted from relevant professionals providing pro bono training and sharing of expertise and skills, including external support and supervision of staff. We were also able to secure in kind donations of food vouchers, travel passes, Christmas gifts, home and baby equipment, clothing and other items to support the basic needs of victims and survivors of human trafficking.