

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	09	2021	To	31	08	2022

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Whistleblowing International Network

SC048595

Brunswick House

51 Wilson Street

Glasgow

Postcode G1 1UZ

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chair		
2				
3				
4				
5		Vice-Chair		
6				
7				
8			14 October 2021	Appointed by Board of Trustees
9				
10				
11				
12				
13				
14				
15				
16				
17				

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Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
None	

Structure, governance and management

Type of governing document

The constitutional form of the charity is that of a Scottish Charitable Incorporated Organisation. The governing document is the constitution of Whistleblowing International Network.

Trustee recruitment and appointment

A majority of Trustees must come from and be elected by its Members. The other remaining places are filled by appointment of the Board.

APPENDIX 1

Objectives and activities

Charitable purposes

WIN's charitable purposes are to promote equality, justice, citizen engagement, and ecological well-being, and to advance the human rights, education, health, and safety of people and their communities. It does this by strengthening the legal, technical, and strategic skills of civil society organisations around the world to protect whistleblowers.

Summary of the main activities in relation to these objects

WIN facilitates cross-border sharing of expertise and supports members to develop international policy, institutional, and legislative solutions that bolster their efforts to defend and support whistleblowers as a democratic and human rights accountability mechanism.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

In 2021-2022, WIN's activities crystallised under three core objectives to *educate, empower* and *mobilise* the global whistleblower protection community to support public interest whistleblowing and hold power to account.

In 2021, WIN relaunched an independent [EU Whistleblowing Monitor](#) to support its membership to monitor national progress on the transposition of the EU Directive on whistleblower protection. A strong example of WIN's collaborative approach, we worked with 27 voluntary national experts and produced two progress reports with Transparency. The EU WB Monitor is the only reliable public source of information on transposition.

In 2021-2022 WIN

- partnered with AP Kaeten Mistry, University of East Anglia, to organise three roundtables to explore with practitioners in the field key issues around national security secrecy, history, culture & whistleblowing in Europe, the UK and US;
- represented the interests of whistleblowers and the CSOs that support them as part of the [Coalition Against SLAPPs](#) in Europe (CASE);
- co-wrote a [working paper](#) with FPH examining the slow progress on whistleblower protection in Switzerland to serve as a basis for CSO coalition building.
- supported two civil society interventions to the European Court of Human Rights and mobilised support around a number of cross-border whistleblowers, including at the United Nations

Financial review

Brief statement of the charity's policy on reserves

Unrestricted reserves can be spent on the furtherance of our charitable purpose, and decision making on this is at the discretion of our Trustees.

Details of any deficit

Donated facilities and services (if any)

The charity received donated services for ongoing hosting, maintenance and development of the website. Under normal market conditions the total costs of these donated services would have been £5,000

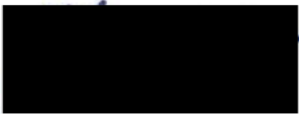



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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Chair of the Board of Trustees	Vice-Chair of the Board of Trustees
Date	24/05/2023	24/05/2023

Enter charity name below

Enter SC No. below

SC048595



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	09	2021		31	08	2022

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	50				50	180
Legacies					-	
Receipts from fundraising activities	-	-			-	-
Grants	96,179	3,360			99,539	111,139
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Training consultancy					-	-
Gross receipts from other charitable activities - training and consultancy	8,061				8,061	3,190
Employee Retention Scheme					-	2,859
Miscellaneous/general income					-	450
A1 Sub total	104,290	3,360	-	-	107,650	117,818
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	104,290	3,360	-	-	107,650	117,818
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	1,980				1,980	1,800
Legal costs	-				-	
Other					-	-
Accountancy and professional fees					-	-
IT and Equipment Costs	148				148	568
Membership costs	306				306	-
Office Costs	989				989	450
Staff Costs	86,611	17,558			104,169	102,206
Subscriptions	840				840	988
Sundry Costs	245				245	136
Travel and Subsistence	1,725				1,725	390
Publicity					-	253
A3 Sub total	92,844	17,558	-	-	110,402	106,791
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	285
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	285
Total payments	92,844	17,558	-	-	110,402	107,076
Net receipts / (payments)	11,446	(14,198)	-	-	(2,752)	10,742
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	11,446	(14,198)	-	-	(2,752)	10,742

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	9,790	17,558			27,348	16,606
	Surplus / (deficit) shown on receipts and payments account	11,446	(14,198)			(2,752)	10,742
						-	
	Cash and bank balances at end of year	21,236	3,360	-	-	24,596	27,348
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Computer equipment	Unrestricted	-	285
		Total	-	285

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	PAYE and NIC	Unrestricted		-
	Accruals	Unrestricted	2,106	1,628
	Deferred Income	Unrestricted		
	Pension	Unrestricted	257	550
		Total	2,363	2,178

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
			-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

			24/05/2023
			24/05/2023

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

WIN has two core funding grants - one is from the Charles Leopold Mayer Foundation (FPH) for €150,000 (2021-2023) over three years and the other from the Open Society Foundations (for Europe) of \$US75,000 over 18 months (to 31 May 2023). During the financial year ending 31st August 2022, WIN received an installment from FPH and the full amount from OSIFE. The purpose of this core funding is to continue to develop WIN's activities and cover its operating costs to serve its membership.

WIN also received one project grant in the financial year ending 31st August 2022. This came from the Charles Leopold Mayer Foundation (FPH) for £3,360 for a Swiss whistleblower case study.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Core funding for ongoing WIN operations and activity development during WIN's first three years.	Charles Leopold Mayer Foundation (FPH)	1	41,709
Core funding for ongoing WIN operations and activity development during WIN's first three years. (£30,090)	Open Society Foundations (for Europe) (OSIFE)	1	54,470
Whistleblowers Corner Project	Omidyar Network	1	
Swiss Whistleblower Case Study (Motarjemi)	Charles Leopold Mayer Foundation (FPH)	1	3,360
Total			99,539

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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Authority under which paid

C3b Trustee remuneration - details

	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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Number of trustees

C4b Trustee expenses - details

		£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

The core funds grant received from OSIFE in November 2021 are spread over 18 months to the end of May 2023. The funds for the Whistleblowers Corner Project were received in 2020-2021 and the project extended into 2021-2022. The Swiss whistleblower case study project funds were received in 2021/2022 financial year (ie. July 2022) to be spent in 2022/2023.

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations through online platform Givvy (inc. Gift Aid)	50				50	180
					-	
					-	
					-	
Total	50	-	-	-	50	180

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Charles Leopold Mayer Foundation (FPH)	41,709		41,709	42,094
Open Society Foundations (for Europe) (OSIFE)	54,470		54,470	30,090
Omidyar Network			-	32,384
Charles Leopold Mayer Foundation (FPH)		3,360	3,360	6,571
Total	96,179	3,360	99,539	111,139

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Provision of expert services - ACADEMY OF EUROPEAN LAW					-	260
Provision of expert services - PSI					-	1,390
Provision of expert services - DISRUPTION NETWORK LAB					-	686
Provision of expert services - PROTECT					-	675
Provision of expert services - UKMA					-	179
TI LITHUANIA	131				131	-
Disruption network lab	255				255	-
PSI	1,170				1,170	
Council of Europe	4,179				4,179	
PSI	995				995	
Academy of European Law	234				234	
Academy of European Law	114				114	
Academy of European Law	199				199	
Academy of European Law	18				18	
OCED/EXD/PBF	226				226	
OCED/EXD/PBF	541				541	-
Total	8,062	-	-	-	8,062	3,190

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Preparation of annual accounts	1,980	-			1,980	1,800
Conference costs	-	-			-	-
IT and Equipment Costs	148	-			148	568
Membership costs	306	-			306	-
Office Costs	989	-			989	450
Staff Costs	86,611	17,558			104,169	102,206
Subscriptions	840	-			840	988
Sundry Costs	245	-			245	136
Travel and Subsistence	1,725	-			1,725	390
Publicity						253
Total	92,844	17,558	-	-	110,402	106,791

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
	Charles Leopold Mayer Foundation (FPH)	Open Society Foundations (for Europe) (OSIFE)	General			
Receipts						
Donations			50		50	180
Legacies					-	-
Grants	41,709	54,470			96,179	72,184
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Training and consultancy					-	-
Gross receipts from other charitable activities			8,061		8,061	3,190
Miscellaneous/general income					-	3,309
Sub total	41,709	54,470	8,111	-	104,290	78,863
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	41,709	54,470	8,111	-	104,290	78,863
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Conference costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts	990	990			1,980	1,800
IT and Equipment Costs	74	74			148	568
Membership costs	153	153			306	-
Office Costs	495	495			989	450
Staff Costs	38,593	42,628	5,390		86,611	81,062
Subscriptions	420	420			840	988
Sundry Costs	123	123			245	136
Travel and Subsistence	862	862			1,725	390
Publicity					-	-
Sub total	41,709	45,744	5,390	-	92,844	85,394
Payments relating to asset and investment movements						
Purchases of fixed assets					-	285
Purchase of investments					-	-
Sub total	-	-	-	-	-	285
Total payments	41,709	45,744	5,390	-	92,844	85,679
Net receipts / (payments)	(0)	8,726	2,721	-	11,446	(6,816)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(0)	8,726	2,721	-	11,446	(6,816)

Nature and purpose of funds

WIN has two core funding grants - one is from the Charles Leopold Mayer Foundation (FPH) for €150,000 over three years and the other from the Open Society Foundations (for Europe) of \$US75,000 over 18 months. During the financial year ending 31st August 2022, WIN received an installment from FPH and the full amount from OSIFE. The purpose of this core funding is to continue to develop WIN's activities and cover its operating costs to serve its membership.

Donations were made to WIN's publicly available donations mechanism on its website via the Givey online donation platform.

Additional analysis (3)

6 Breakdown of restricted funds

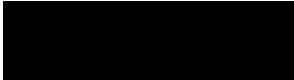

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Charles Leopold Mayer Foundation (FPH)	Omidyar Network	General			
Receipts						
Donations					-	
Legacies					-	
Grants	3,360				3,360	38,955
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Employee Retention Scheme Payments					-	
Miscellaneous/general income					-	450
Sub total	3,360	-	-	-	3,360	38,955
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	3,360	-	-	-	3,360	38,955
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
IT and Equipment Costs					-	
Office Costs					-	
Staff Costs		17,558			17,558	21,144
Subscriptions					-	
Sundry Costs					-	
Travel and Subsistence					-	
Publicity					-	253
Sub total	-	17,558	-	-	17,558	21,397
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	17,558	-	-	17,558	21,397
Net receipts / (payments)	3,360	(17,558)	-	-	(14,198)	17,558
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	3,360	(17,558)	-	-	(14,198)	17,558

Nature and purpose of funds

Remaining funds from the Whistleblower Corner project were spent in 2021-2022. The project funds to develop a Swiss whistleblower case study will be spent in 2022-2023.

APPENDIX 3



		Independent examiner's report on the accounts v2						
Report to the trustees/members of		Whistleblowing International Network Limited						
Registered charity number		SC048595						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		01	September	2021	to	31	August	2022
Set out on pages								
		(remember to include the page numbers of additional sheets)						
Respective responsibilities of trustees and examiner		<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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.</p>						
Basis of independent examiner's statement		<p>My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.</p>						
Independent examiner's statement		<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:						Date:	26 May 2023	
Name:								
Relevant professional qualification(s) or body (if any):		ICAEW						
Address:		Anderson, Anderson & Brown Audit LLP						
		Citypoint 2						
		25 Tyndrum Street						
		Glasgow, G4 0JY						

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose