

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	08	2018		31	08	2019

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	John Devitt	Chair		
2	Tom Devine			
3	Annegret Falter			
4	David Hutton		6 th September 2018 - present	
5	Cathy James		29 th January 2019 - present	
6	Venkatesh Nayak		6 th September 2018 - present	
7	Vladimir Radomirović			
8	Francesca West		1 st August 2018 - 26 th November 2019	
9				
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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.

APPENDIX 1

Achievements and performance

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

WIN consolidated its organisational structure, turning from a loose voluntary network into a formal organisation with a clear supervisory, management structure, and a base in Glasgow. WIN formalised its relationships with its member and associate organisations, and the process for joining the Network. WIN has 14 members and 37 associates.

WIN was instrumental in helping its members in Europe advocate a strong EU Directive to protect whistleblowers adopted by the European Parliament in April 2019. WIN provided guidance on international legal best practices for whistleblower protection and was a key partner of the whistleblowerprotection.eu platform.

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.

The charity has unspent restricted funds of £64,441 at 31 August 2019.

Details of any deficit

Donated facilities and services (if any)

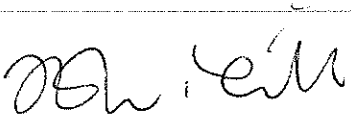
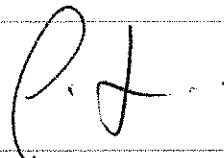
The redevelopment of the website was provided to the charity on a pro bono basis. Under normal market conditions the total cost of these donated services would have been £18,500.

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)	John Devitt	Cathy James
Position (e.g. Chair)	Chair	Trustee
Date	6 February 2020	6 February 2020



Receipts and payments accounts						
For the period from				to		
	01	August	2018		31	August

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants	137,049	6,761			143,810	
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					-	
					-	
A1 Sub total	137,049	6,761	-	-	143,810	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	137,049	6,761	-	-	143,810	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	78,319				78,319	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	78,319	-	-	-	78,319	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	1,050				1,050	
Purchase of investments					-	
A4 Sub total	1,050	-	-	-	1,050	-
Total payments	79,369	-	-	-	79,369	-
Net receipts / (payments)	57,680	6,761	-	-	64,441	-
A5 Transfers to / (from) funds	6,761	(6,761)	-	-	-	-
Surplus / (deficit) for year	64,441	-	-	-	64,441	-

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	-	-			-	
	Surplus / (deficit) shown on receipts and payments account	64,441	-			64,441	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	64,441	-	-	-	64,441	-

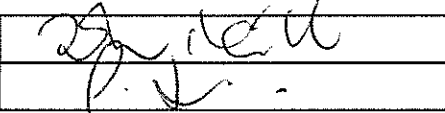
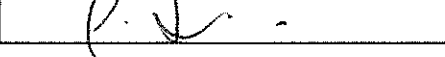
B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
Total			-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Computer equipment	Unrestricted	1,050	1,050	-
	Accounts receivable	Unrestricted	233	233	-
	Prepayments	Unrestricted	1,471	1,471	-
Total			2,754	2,754	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
	Pension creditor	Unrestricted	549	-
	Accruals	Unrestricted	1,441	-
	Deferred income	Unrestricted	50,232	-
Total			52,222	-

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

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

Signature	Print Name	Date of approval
	John Devitt	06 February 2020
	Cathy James	06 February 2020

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 over three years and the other from the Open Society Foundations (for Europe) of \$US150,000 over three years. During the financial year ending 31st August 2019, WIN received one instalment from each of these funders and the opening balance of the accounts also included a small amount, £1,597, remaining from earlier funding from the Charles Leopold Mayer Foundation (FPH) received before WIN became a SCIO. This figure is included in the total (£89,916) from the Charles Leopold Mayer Foundation (FPH) recorded for year ending August 31st 2019 and recorded below. The purpose of this core funding is to establish WIN - making provisions for operating costs and activity development in WIN's first three years.

WIN also received a grant from the Open Society Institute for the planning and delivery of a Legal Practitioners Guide, two instalments of this grant fall into the period covered by these accounts and are detailed below.

Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants Core activities	Charles Leopold Mayer Foundation (FPH)	1	89,916
Core activities	Initiative for Europe (OSIFE)	1	47,133
Planning and delivery of Legal Practitioners Guide	Open Society Institute	1	6,761
Total			143,810

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		

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons			

C6 Other information	
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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 £
					-	
					-	
					-	
Total					-	

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)	89,916		89,916	-
Open Society Initiative for Europe (OSIFE)	47,133		47,133	-
Open Society Institute		6,761	6,761	-
			-	
Total	137,049	6,761	143,810	-

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 £
					-	
					-	
					-	
					-	
					-	
Total					-	

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 £
Staff costs	63,258				63,258	-
Office costs	7,571				7,571	-
Travel and subsistence	1,993				1,993	-
IT and Equipment costs	1,495				1,495	-
Subscriptions	988				988	-
Sundry expenses	2,532				2,532	-
Accountancy and professional fees	482				482	-
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	78,319				78,319	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	2019-2020 Fundraising income of funds (2019)	2019-2020 Operating income of funds (2019)	2019-2020 Income from rents of land (2019)	2019-2020 Income from investments (2019)	Total unrestricted funds	Total unrestricted funds last period
	Charles Leopold Mayer Foundation (FPH)	Open Society Initiative for Europe (OSIFE)	General			
Receipts						
Donations					-	-
Legacies					-	-
Grants	89,916	47,133			137,049	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	89,916	47,133	-	-	137,049	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	89,916	47,133	-	-	137,049	-
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	39,160	39,160			78,319	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	39,160	39,160	-	-	78,319	-
Payments relating to asset and investment movements						
Purchases of fixed assets	525	525			1,050	-
Purchase of investments					-	-
Sub total	525	525	-	-	1,050	-
Total payments	39,685	39,685	-	-	79,369	-
Net receipts / (payments)	50,232	7,449	-	-	57,680	-
Transfers to / (from) funds	-	-	6,761		6,761	
Surplus / (deficit) for year	50,232	7,449	6,761	-	64,441	-

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 \$US150,000 over three years. The purpose of this core funding is to establish WIN - making provisions for operating costs and activity development in WIN's first three years.

Additional analysis (3)

6 Breakdown of restricted funds

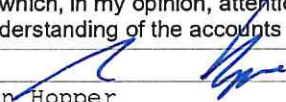
	Towards the fund for the management of WIN funds	Towards the fund for the management of WIN funds	Towards the fund for the management of WIN funds	Towards the fund for the management of WIN funds	Total restricted funds	Total restricted funds last period
	Open Society Institute					
Receipts						
Donations					-	
Legacies					-	
Grants	6,761				6,761	
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					-	
Sub total	6,761	-	-	-	6,761	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	6,761	-	-	-	6,761	-
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					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	6,761	-	-	-	6,761	-
Transfers to / (from) funds	(6,761)				(6,761)	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

WIN a grant from the Open Society Institute for the planning and delivery of a Legal Practitioners Guide, two instalments of this grant fall into the period covered by these accounts and are detailed below. A final instalment will follow the completion and delivery of the Guide.

APPENDIX 3



Independent examiner's report on the accounts							v2
Report to the trustees/members of	Whistleblowing International Network						
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	August	2018	to	31	August	2019
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"> 1. 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> 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:					Date:	6/2/20	
Name:	Marion Hopper						
Relevant professional qualification(s) or body (if any):	Institute of Chartered Accountants of Scotland						
Address:	Hardie Caldwell						
	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

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