

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	2022	To	31	08	2023

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	Vladimir Radomirovi	Chair		
2	Tom Devine			
3	Annegret Falter			
4	David Hutton			
5	Cathy James	Vice-Chair		
6	John Devitt			
7	Giorgio Fraschini			
8	Chido Onumah			
9	Elizabeth Gardiner			Elected by members at 2022 AGM (12 Jan 2023)
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 the 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.

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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

The importance of whistleblowing is increasingly recognised around the world, as an effective tool for corporate compliance, fighting corruption, reinforcing environmental activism and investigative journalism with efforts to set stronger standards for whistleblower protection at national, regional and international levels. WIN is actively engaged in these processes.

Highlights of WIN's work in 2022-2023 include:

- a 3-part special podcast series [Looking Back, Thinking Forward: The Public Interest and National Security Whistleblowing](#), produced in collaboration with Kaeten Mistry, Associate Professor of History at the University of East Anglia.
- co-hosting a seminar with Protect (UK) on the pros and cons of [US-style whistleblower rewards](#), and a one-day advocacy meeting with AFRICMIL on whistleblowing legislation and whistleblower protection in Nigeria.
- delivering panel session with GAP and TI-S on [UN whistleblowers](#) at the International Anti-Corruption Conference 2022 meeting in Washington, DC.
- acting as official observer to the ILO technical meeting held in Geneva in October 2022; ensuring whistleblowing remains on the ILO agenda.
- submitting first ever joint CSO amicus curiae to the International Labour Organisation Tribunal (ILOT) in the case of the whistleblower [Dr. Zambon v. World Health Organisation \(WHO\)](#)
- supporting the launch of a new whistleblower protection initiative [Climate Whistleblowers](#)
- WIN's LinkedIn following hit 4000 mark in the spring of 2023.

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 at non-profit rates, the total costs of these donated services would have been approximately £11,000.00 (\$19,150.00).

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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)	Vladimir Radomirovi	Cathy James
Position (e.g. Chair)	Chair	Vice Chair
Date	4 June 2024	4 June 2024

Enter charity name below

Enter SC No. below

Whistleblowing International Network

SC048595



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	09	2022		31	08	2023

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	450				450	50
Legacies					-	
Receipts from fundraising activities	-	-			-	-
Grants	77,088	16,742			93,830	99,539
Gross trading receipts					-	
Income from investments other than land and buildings	69				69	
Training consultancy					-	-
Gross receipts from other charitable activities - training and consultancy	15,274				15,274	8,061
Employee Retention Scheme					-	-
Miscellaneous/general income					-	-
A1 Sub total	92,881	16,742	-	-	109,623	107,650
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	92,881	16,742	-	-	109,623	107,650
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	2,280				2,280	1,980
Legal costs	-				-	
Other					-	-
Accounting and banking fees	1,001				1,001	-
IT and Equipment Costs	422				422	148
Membership costs	-				-	306
Office Costs					-	929
Staff Costs	85,912	4,309			90,221	104,169
Subscriptions	1,023				1,023	840
Sundry Costs	1,073				1,073	245
Travel and Subsistence	924				924	1,724
Publicity					-	-
A3 Sub total	92,635	4,309	-	-	96,944	110,341
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	499				499	60
Purchase of investments					-	
A4 Sub total	499	-	-	-	499	60
Total payments	93,134	4,309	-	-	97,443	110,401
Net receipts / (payments)	(253)	12,433	-	-	12,180	(2,751)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(253)	12,433	-	-	12,180	(2,751)

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

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 €50,000 from the Charles Leopold Mayer Foundation (FPH) and the other from the Joffe Charitable Trust for £70,000 over 2 years. The purpose of these core funding grants is to further develop WIN's activities, strengthen the network and develop its funding strategy.

WIN also received one project grant in the financial year ending 31st August 2023 from the Charles Leopold Mayer Foundation (FPH). This grant for €20,000 is to support meeting on whistleblower protection in Switzerland; €15,000 of which is to be used in 2024.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Core Funding (unrestricted)	Charles Leopold Mayer Foundation (FPH)	1	42,088
The Joffe Charitable Trust - Core Funding 2 Year Grant (£70,000)	THE Joffe Charitable Trust - Core Funding	1	35,000
Payment for Report Due 2023 and Advance Payment for Meeting schedule 2024	Charles Leopold Mayer Foundation (FPH)	1	21,074
Total			98,162

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

Transaction amount (£)

C5 Transactions with trustees and connected persons

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

C6 Other information

Only £17,500 of Joffe Charitable Trust was used within the year ended 31 August 2023, leaving £17,500 of Joffe Charitable Trust funding to be deferred in line with grant terms into the next set of accounts (as deferred income), as per the funding period the grant covers.

From the project funds from the Fondation Charles Léopold Mayer (FPH) £4,309 has been allocated to staff costs within the year and the remainder (£12,433) has been set aside for use on that project later in 2024, as per the terms of that project, and will need to be carried forward to the next set of accounts.

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 Givewy (inc. Gift Aid)	450				450	50
					-	
					-	
					-	
Total	450	-	-	-	450	50
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Charles Leopold Mayer Foundation (FP)	42,088		42,088	41,709
The "offe Charitable Trust" Core Funding	35,000		35,000	
%pen & society Foundations (for "urope) (%&(F")	0		-	54,470
%midyar) et " or+	0		-	
Charles Leopold Mayer Foundation (FP)		16,742	16,742	3,360
Total	77,088	16,742	93,830	99,539
	-	reference	-	reference

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 £
Law Business Research Ltd	675.00				675	
Friedrich Naumann Foundation for Freedom	262.09				262	
Public Services International (PSI)	2,475.38				2,475	
GovRisk	2,600.00				2,600	
GovRisk	1,300.00				1,300	
GovRisk	650.00				650	
GovRisk	123.11				123	
University of Gottingen	492.26				492	
IFAC	3,808.83				3,809	
IFAC	3,808.84				3,809	
The Signals Network	2,822.28				2,822	
Czech-IN s.r.o.	346.51				347	
1(L(" ,A) (A						131
Disruption net" or+ la#						255
P&I						1,170
Council of "urope						4,179
P&I						995
Academy of "uropean						234
Academy of european la "						114
Academy of european la "						199
Academy of european la "						18
%C" D" " . D-P / F						226
%C" D" " . D-P / F						541
Total	19,364	-	-	-	19,364	8,062

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	2,280	-			2,280	1,980
(I and " ipment Costs	422	-			422	148
Mem#ership costs	-	-			-	306
%ffice Costs	-	-			-	929
&aff Costs	85,912	4,309			90,221	104,169
&scriptions	1,023	-			1,023	840
Professional fees	1,001	-			1,001	
&undry Costs	1,073	-			1,073	245
Travel and &assistance	924	-			924	1,728
Pufficity						
Total	92,636	4,309	-	-	96,944	110,341

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)	THE Joffe Charitable Trust - Core Funding	General			
Receipts						
Donations			450		450	50
Legacies					-	-
Grants	42,088	35,000			77,088	99,539
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
buildings			69		69	-
Training and consultancy					-	-
Gross receipts from other charitable activities			15,274		15,274	8,061
Miscellaneous/general income					-	-
Sub total	42,088	35,000	15,793	-	92,881	107,650
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	42,088	35,000	15,793	-	92,881	107,650
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	1,140	1,140			2,280	1,980
IT and Equipment Costs	211	211			422	148
Membership costs	-	-			-	306
Office Costs	-	-			-	929
Staff Costs	85,912	-			85,912	104,169
Subscriptions	1,023	-			1,023	840
Professional costs	1,001	-			1,001	-
Sundry Costs	1,073	-			1,073	245
Travel and Subsistence	924	-			924	1,725
Publicity					-	-
Sub total	91,284	1,351	-	-	92,635	110,341
Payments relating to asset and investment movements						
Purchases of fixed assets	499				499	60
Purchase of investments					-	-
Sub total	499	-	-	-	499	60
Total payments	91,783	1,351	-	-	93,134	110,401
Net receipts / (payments)	(49,695)	33,649	15,793	-	(253)	(2,751)
Transfers to / (from) funds						
Surplus / (deficit) for year	(49,695)	33,649	15,793	-	(253)	(2,751)

Nature and purpose of funds

WIN has two core funding grants - one is from the Charles Leopold Mayer Foundation (FPH) for €50,000 (2023) and the other from the Joffe Charitable Trust for £70,000 over 2 years (1 March 2023 and 28 February 2025). The purpose of this core funding is to further develop WIN's activities, strengthen the network and develop its funding strategy. WIN received £450 in donations via the Givvy online donation platform linked to the WIN website.

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)		General			
Receipts						
Donations					-	
Legacies					-	
Grants	16,742				16,742	3,360
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	16,742	-	-	-	16,742	3,360
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	16,742	-	-	-	16,742	3,360
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	4,309	-			4,309	21,459
Subscriptions					-	
Sundry Costs					-	
Travel and Subsistence					-	
Publicity					-	253
Sub total	4,309	-	-	-	4,309	21,712
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	4,309	-	-	-	4,309	21,712
Net receipts / (payments)	12,433	-	-	-	12,433	(18,352)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	12,433	-	-	-	12,433	(18,352)

Nature and purpose of funds

The project funding is spread across 12 months and is allocated to staff costs as WIN primarily provides staff expertise and consultancy at this stage of the project. All project funds have been spent during the financial year ended 31 August 2023. The funds spent relate to staff costs for work undertaken in the financial year 2022-2023. Only £4309 has been allocated to staff costs within the year and the remainder has been set aside for use on that project later in 2024, as per the terms of that project, and will need to be carried forward to the next set of accounts.

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	2022	to	31	August	2023	
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 (as amended). 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 2006 Accounts Regulations. 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 view given by 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:	07 June 2024		
Name:	Natalie Boyle							
Relevant professional qualification(s) or body (if any):	ICAEW							
Address:	Anderson, Anderson & Brown Audit LLP							
	133 Finnieston Street							
	Glasgow							

*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**