

APPENDIX 1



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	2019	To	31	08	2020

Reference and administration details

Charity name	Whistleblowing International Network						
Other names charity is known by							
Registered charity number	SC048595						
Charity's principal address	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			
5	Cathy James			
6	Venkatesh Nayak		Resigned at AGM on 01 October 2020	
7	Vladimir Radomirović			
8	Giorgio Fraschini			
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.

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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.

APPENDIX 1

Achievements and performance

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

In this financial year, WIN developed its 3-year strategy and focused on its developing its website as an education and expertise hub for its membership and the public. WIN increased its on-line presence and engaged on key issues that affect the global whistleblower protection community.

WIN launched its podcast *Whistleblowing Now and Then* and an on-line tool to monitor the transposition of the EU Directive on the protection of whistleblowers into 27 national jurisdictions. These are collaborative projects with WIN experts as well as network partners including Transparency International EU and Eurocadres.

WIN advocacy and policy highlights include a public statement from 90 organisations on the importance of protecting whistleblowers during Covid-19; open letters with wide support on key whistleblower cases; and expert legal responses to national legal initiatives in Europe as well as international ISO guidance for internal whistleblowing systems.

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 sums of £16,607.

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 £7,095.

Other optional information

Funds from OSIFE were front-loaded in 2019 and FPH dispersed the funds for 2018 and for 2019 at the end of 2018. As a result, WIN underspent on its grant-funding in the financial year ending 31 August 2019 and had a corresponding overspend in the year ending 31 August 2020.

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	11 June 2021	11 June 2021

Whistleblowing International Network (WIN)

SC048595



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	September	2019		31	August	2020

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	4,295				4,295	-
Legacies					-	-
Grants	81,112				81,112	143,810
training consultancy	3,713				3,713	
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	1,599				1,599	-
A1 Sub total	90,719	-	-	-	90,719	143,810
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	90,719	-	-	-	90,719	143,810
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	78,319
Conference costs	17,994				17,994	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts	1,747				1,747	-
Legal costs					-	-
Other					-	-
Accountancy and professional fees	1,700				1,700	-
IT and Equipment Costs	1,390				1,390	-
Office Costs	5,810				5,810	-
Staff Costs	105,232				105,232	-
Subscriptions	830				830	-
Sundry Costs	1,019				1,019	-
Travel and Subsistence	2,815				2,815	-
A3 Sub total	138,537	-	-	-	138,537	78,319
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	17				17	1,050
Purchase of investments					-	
A4 Sub total	17	-	-	-	17	1,050
Total payments	138,554	-	-	-	138,554	79,369
Net receipts / (payments)	(47,835)	-	-	-	(47,835)	64,441
A5 Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	(47,835)	-	-	-	(47,835)	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	64,441	-			64,441	
	Surplus / (deficit) shown on receipts and payments account	(47,835)	-			(47,835)	64,441
						-	
						-	
	Cash and bank balances at end of year	16,607	-	-	-	16,607	64,441
	(Agree balances with receipts and payments account(s))						


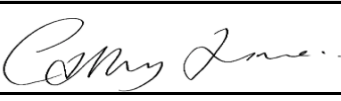
Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Computer equipment	Unrestricted		17	1,050
	Other debtors	Unrestricted		198	233
	Prepayments	Unrestricted			1,471
		Total	-	215	2,754

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	PAYE and NIC	Unrestricted	1,799	549
	Accruals	Unrestricted	1,864	1,441
	Deferred Income	Unrestricted	13,475	50,232
		Total	17,138	52,222

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

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

Signature	Print Name	Date of approval
	John Devitt	11 June 2021
	Cathy James	11 June 2021

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 2020, WIN received an installment from each of these funders. 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 received permission to use core funds to host WIN's first practitioners' conference (#WINCon19) in September 2019.

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	42,581
Core funding for ongoing WIN operations and activity development during WIN's first three years.	Open Society Foundations (for Europe) (OSIFE)	1	38,531
		Total	81,112

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)

C3b Trustee remuneration - details

Authority under which paid	£
Cathy James, Expert Services provided on WIN Resource Library	760

C4a Trustee expenses

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

C4b Trustee expenses - details

	Number of trustees	£
Flight to WIN Conference in September 2019	1	151

C5 Transactions with trustees and connected persons

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

C6 Other information

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 £
Antione Deltour Support Committee	4,295				4,295	
					-	
					-	
					-	
Total	4,295	-	-	-	4,295	-

training consultancy**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)	42,581		42,581	89,916
Open Society Initiative for Europe (OSIFE)	38,531		38,531	47,133
			-	
			-	
Total	81,112	-	81,112	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 £
DECAF - Provision of expert services, workshops	369				369	
Protect - Provision of expert services, webinars	1,000				1,000	
Other income	230				230	
					-	
					-	
					-	
					-	
Total	1,599	-	-	-	1,599	-

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	105,232				105,232	63,258
Office costs	5,810				5,810	7,571
Travel and subsistence	2,815				2,815	1,993
IT and Equipment costs	1,390				1,390	1,495
Subscriptions	830				830	988
Sundry expenses	1,019				1,019	2,532
Accountancy and professional fees	3,447				3,447	482
Conference costs	17,994				17,994	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	138,537	-	-	-	138,537	78,319

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 Initiative for Europe (OSIFE)	General			
Receipts						
Donations			4,295		4,295	-
Legacies						-
Grants	42,581	38,531			81,112	137,049
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
buildings					-	-
training consultancy			3,713		3,713	-
Gross receipts from other charitable activities			1,599		1,599	-
Sub total	42,581	38,531	9,607	-	90,719	137,049
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	42,581	38,531	9,607	-	90,719	137,049
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	78,319
Conference costs	8,997	8,997			17,994	-
Governance costs:					-	-
Audit / independent examination	874	873			1,747	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
Accountancy and professional fees	850	850			1,700	-
IT and Equipment Costs	695	695			1,390	-
Office Costs	2,905	2,905			5,810	-
Staff Costs	69,144	36,088			105,232	-
Subscriptions	415	415			830	-
Sundry Costs	510	510			1,019	-
Travel and Subsistence	1,407	1,407			2,814	-
Sub total	85,796	52,740	-	-	138,536	78,319
Payments relating to asset and investment movements						
Purchases of fixed assets	17				17	1,050
Purchase of investments					-	-
Sub total	17	-	-	-	17	1,050
Total payments	85,813	52,740	-	-	138,553	79,369
Net receipts / (payments)	(43,232)	(14,209)	9,607	-	(47,834)	57,680
Transfers to / (from) funds					-	6,761
Surplus / (deficit) for year	(43,232)	(14,209)	9,607	-	(47,834)	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. WIN received permission to use core funds to host WIN's first practitioners' conference (#WINCon19) in September 2019. Funds from OSIFE were front-loaded in 2019 and FPH dispersed the funds for 2018 and for 2019 at the end of 2018. As a result, WIN underspent on its grant-funding in the financial year ending 31 August 2019 and had a corresponding overspend in the year ending 31 August 2020. A donation was also made to WIN by the Antoine Deltour Support Committee, the donation was to recognise and thank WIN for their work on whistleblower protection internationally.

Additional analysis (3)

6 Breakdown of restricted funds

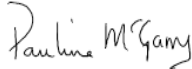
Restricted fund 1 - enter name of fund below Restricted fund 2 - enter name of fund below Restricted fund 3 - enter name of fund below Restricted fund 4 - enter name of fund below

					Total restricted funds	Total restricted funds last period
Receipts						
Donations						-
Legacies						-
Grants						
Project Funding					-	
Receipts from fundraising activities						-
Gross trading receipts						-
training consultancy						-
Rents from land & buildings						-
Gross receipts from other charitable activities					-	-
Sub total					-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total					-	-
Total receipts					-	-
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						
Other						
Accountancy and professional fees						
IT and Equipment Costs						
Office Costs					-	
Staff Costs					-	
Subscriptions					-	
Sundry Costs					-	
Travel and Subsistence					-	
Sub total					-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total					-	-
Total payments					-	-
Net receipts / (payments)					-	-
Transfers to / (from) funds					-	(6,761)
Surplus / (deficit) for year					-	(6,761)

Nature and purpose of funds

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	September	2019	to	31	August	2020
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> <ol style="list-style-type: none"> 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:	11.06.2021		
Name:	Pauline McGarry						
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