

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	09	2020		31	08	2021

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 Radomirović	Chair		
2	Tom Devine			
3	Annegret Falter			
4	David Hutton			
5	Cathy James	Vice-Chair		
6	John Devitt			
7	Giorgio Fraschini			
8	Chido Onumah		14 October 2021-31 August 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.

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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

In this financial year, WIN continued to solidify its position as a leading centre of whistleblowing law and practice. WIN increased its on-line presence - with 2000+ followers on LinkedIn and 3000+ on Twitter - by continuing to provide information and analysis on key issues that affect the global whistleblower protection community.

WIN's advocacy work increased significantly with a focus on whistleblower cases with an international or cross-border impact. This included a successful collaboration in the case of [Jonathan Taylor](#), an off-shore oil anti-bribery whistleblower; and working with membership to support [Emma Reilly](#), a UN human rights whistleblower and [Dr. Francesco Zambon](#), a COVID-preparedness whistleblower at the WHO. WIN also supported interventions in two cases to the ECHR.

WIN's projects included developing the [Stories Guide](#) section to [The Tech Worker Handbook](#), and relaunching the [EU Whistleblowing Monitor](#) under its own banner with support from Eurocadres & Transparency International EU. WIN continues to run the Monitor with its voluntary country editors and to work with TI-Secretariat to track and analyse transposition progress across the 27 EU States.

A policy highlight from 2020-2021 was advising on the ISO 37002 Guidance on Whistleblowing Management Systems which will be particularly important in countries lacking a legal protective framework

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 £6,500.

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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 Radomirović	Cathy James
Position (e.g. Chair)	Chair	Trustee
Date	04/05/2022	04/05/2022

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	2020		31	08	2021

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	180				180	4,295
Legacies					-	
Receipts from fundraising activities	-	-			-	-
Grants	72,184	38,955			111,139	81,112
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Training consultancy					-	3,713
Gross receipts from other charitable activities - training and consultancy	3,190				3,190	1,599
Employee Retention Scheme	2,859				2,859	
Miscellaneous/general income	450				450	
A1 Sub total	78,863	38,955	-	-	117,818	90,719
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	78,863	38,955	-	-	117,818	90,719
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	1,800				1,800	1,747
Legal costs	-				-	
Other					-	
Accountancy and professional fees					-	1,700
IT and Equipment Costs	568				568	1,390
Conference costs						17,994
Office Costs	450				450	5,810
Staff Costs	81,062	21,144			102,206	105,232
Subscriptions	988				988	830
Sundry Costs	136				136	1,019
Travel and Subsistence	390				390	2,815
Publicity		253			253	
A3 Sub total	85,394	21,397	-	-	106,791	138,537
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	285				285	17
Purchase of investments					-	
A4 Sub total	285	-	-	-	285	17
Total payments	85,679	21,397	-	-	107,076	138,554
Net receipts / (payments)	(6,816)	17,558	-	-	10,742	(47,835)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(6,816)	17,558	-	-	10,742	(47,835)

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	16,606	-			16,606	64,441
	Surplus / (deficit) shown on receipts and payments account	(6,816)	17,558			10,742	(47,835)
						-	
	Cash and bank balances at end of year	9,790	17,558	-	-	27,348	16,606
(Agree balances with receipts and payments account(s))							

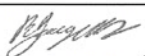
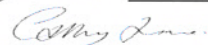
Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	Computer equipment	Unrestricted		285	17
	Other debtors	Unrestricted		-	198
			Total	-	285

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities	PAYE and NIC	Unrestricted		1,799
	Accruals	Unrestricted	1,628	1,864
	Deferred Income	Unrestricted		13,475
	Pension	Unrestricted	550	
			Total	2,178

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

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

Signature	Print Name	Date of approval
	Vladimir Radomirovic	04 May 2022
	Cathy James	04 May 2022

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 2021, 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 also received two project grants in the financial year ending 31st August 2021. One grant came from the Charles Leopold Mayer Foundation (FPH) for £6,570.75 to work with Swiss civil society organisation CAMPAX to advance whistleblowing in Switzerland. The other grant came from the Omidyar Network to deliver Whistleblowers Corner, an advocacy and awareness raising project which publicises the stories of whistleblowers from the tech industry.

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	42,094
Core funding for ongoing WIN operations and activity development during WIN's first three years. (£30,090)	Open Society Foundations (for Europe) (OSIFE)	1	30,090
Whistleblowers Corner Project	Omidyar Network	1	32,384
Swiss Whistleblowing Project	Charles Leopold Mayer Foundation (FPH)	1	6,571
Total			111,139

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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C3b Trustee remuneration - details

Authority under which paid	£

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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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

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

C6 Other information

The Swiss Whistleblowing 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. The funding from the Omidyar Network is spread over an 18-month period, following a project extension and staff costs have been calculated on this basis. The project funds remaining as an surplus in the Restricted Funds category are earmarked for further story development and promotion costs. Rthe funds spent relate to staff costs for work undertaken in the financial year 2020-2021..

WIN also received Employee Retention Payments for one of its employees who was flexibly furloughed during the course of the Covid-19 pandemic in 2020-2021.

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 Givey (inc. Gift Aid)	180				180	4,295
					-	
					-	
Total	180	-	-	-	180	4,295

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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)	42,094		42,094	42,581
Open Society Foundations (for Europe) (OSIFE)	30,090		30,090	38,531
Omidyar Network		32,384	32,384	
Charles Leopold Mayer Foundation (FPH)		6,571	6,571	
Total	72,184	38,955	111,139	81,112

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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				260	
Provision of expert services - PSI	1,390				1,390	
Provision of expert services - DISRUPTION NETWORK LAB	686				686	
Provision of expert services - PROTECT	675				675	
Provision of expert services - UKMA	179				179	
DECAF - Provision of expert services, workshops					-	369
Protect - Provision of expert services, webinars					-	1,000
Other income					-	230
Total	3,190	-	-	-	3,190	1,599

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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	1,800				1,800	3,447
Conference costs	-				-	17,994
IT and Equipment Costs	568				568	1,390
Office Costs	450				450	5,810
Staff Costs	81,062	21,144			102,206	105,232
Subscriptions	988				988	830
Sundry Costs	136				136	1,019
Travel and Subsistence	390				390	2,815
Publicity		253			253	
Total	85,394	21,397	-	-	106,791	138,537

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below Charles Leopold Mayer Foundation (FPH)	Unrestricted fund 2 - enter name of fund below Open Society Foundations (for Europe) (OSIFE)	Unrestricted fund 3 - enter name of fund below General	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations			180		180	4,295
Legacies					-	
Grants	42,094	30,090			72,184	81,112
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Training and consultancy					-	3,713
Gross receipts from other charitable activities			3,190		3,190	1,599
Miscellaneous/general income			3,309		3,309	
Sub total	42,094	30,090	6,679	-	78,863	90,719
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	42,094	30,090	6,679	-	78,863	90,719
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Conference costs					-	17,994
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	1,700
Preparation of annual accounts	900	900			1,800	1,747
IT and Equipment Costs	284	284			568	1,390
Office Costs	225	225			450	5,810
Staff Costs	48,985	32,077			81,062	105,232
Subscriptions	494	494			988	830
Sundry Costs	68	68			136	1,019
Travel and Subsistence	195	195			390	2,814
Sub total	51,151	34,243	-	-	85,394	138,536
Payments relating to asset and investment movements						
Purchases of fixed assets	285				285	17
Purchase of investments					-	
Sub total	285	-	-	-	285	17
Total payments	51,436	34,243	-	-	85,679	138,553
Net receipts / (payments)	(9,342)	(4,153)	6,679	-	(6,816)	(47,834)
Transfers to / (from) funds						
Surplus / (deficit) for year	(9,342)	(4,153)	6,679	-	(6,816)	(47,834)

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. During the financial year ending 31st August 2021, 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.

Donations (including a small amount of Gift Aid) were made through WIN's publicly available donations mechanism hosted through the Givvy online donation platform linked through 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)	Omidyar Network	General			
Receipts						
Donations					-	
Legacies					-	
Grants	6,571	32,384			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			450		450	
Miscellaneous/general income					-	
Sub total	6,571	32,384	-	-	38,955	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	6,571	32,384	-	-	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	6,571	14,573			21,144	
Subscriptions					-	
Sundry Costs					-	
Travel and Subsistence					-	
Publicity		253			253	
Sub total	6,571	14,826	-	-	21,397	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	6,571	14,826	-	-	21,397	-
Net receipts / (payments)	-	17,558	-	-	17,558	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	17,558	-	-	17,558	-
Nature and purpose of funds						
The Swiss Whistleblowing project funding from the Charles Leopold Mayer Foundation (FPH) 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.						
The funding from the Omidyar Network is spread over an 18-month period, following a project extension and staff costs have been calculated on this basis. The project funds remaining as an surplus in the Restricted Funds category are earmarked for further story development and promotion costs. Rhe funds spent relate to staff costs for work undertaken in the financial year 2020-2021.						
WIN also received Employee Retention Payments for one of its employees who was flexibly furloughed during the course of the Covid-19 pandemic in 2020-2021 - these are allocated wholly against staff costs.						

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	2020	to	31	August	2021
Set out on pages								(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner		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.						
Basis of independent examiner's statement		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.						
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: <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 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.						
Signed:						Date:	5 May 2022	
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**