



Whistleblowing International Network
(a Scottish Charitable Incorporated Organisation)

Annual Report and Accounts
For the year ended 31 August 2024

Registered Charity – SC048595

Whistleblowing International Network

Annual Report and Accounts For the year ended 31 August 2024

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Charity Information

Charity name Whistleblowing International Network
Also known as WIN

Charity number SC048595

Principal Office Edward House
199 Sauchiehall Street
Glasgow
G2 3EX

Website www.whistleblowingnetwork.org

Current Trustees

Chido Onumah	Chair
Elizabeth Gardiner	Vice Chair
David Hutton	
John Devitt	
Giorgio Fraschini	
Vladimir Radomirović	
Tom Devine	

Served during the year and resigned 12 November 2024
Annegret Falter
Cathy James

Independent Examiner Elaine Alsop
EA Independent Ltd
5 South Charlotte Street
Edinburgh
EH2 4AN

Bankers CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Whistleblowing International Network

Trustees' Annual Report For the year ended 31 August 2024

The trustees present their report and receipts and payments accounts of the charity for the year ended 31 August 2024.

Structure, governance and management

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.

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

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.

WIN's Mission

To build, support, and strengthen a global civil society network that protects whistleblowers and promotes public interest accountability.

Activities

WIN's main activities to support its mission include:

- Developing, reinforcing, and mobilising the community of civil society organisations working on whistleblowing (outreach & mentoring, listserv, website, seminars, creating & participating in wider alliances)
- Advocacy and legal support (developing tools like the EU Whistleblowing Monitor, providing legal advice on draft laws, cases, campaigns, developing principles & standards-setting, advising and participating in regional & international bodies and fora)
- Education and communication (thematic reports, guidance and expertise for professional associations and other key stakeholders, and evaluation reports, etc)

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Achievements and Performance

The importance of whistleblowing is recognised and featured in most major speeches, reports and inquiries into anti-corruption, protecting human and environmental rights and guarding against abuses of power in all sectors – whether governmental, financial, tech, mining, oil and gas, water management, agriculture, fishing, etc. However, knowledge as to how to work effectively with whistleblowers remains low. WIN continues to address the need to develop this expertise, to increase the number of specialist whistleblower protection organisations around the world and collaborate across borders, professions and industries to ensure whistleblowers are protected and that their disclosures make a difference.

In 2023-2024, as part of our plans to strengthen its expertise and advocacy impact, expand its geographical reach, and professionalise its structures and organisation to become a more resilient and effective global network, WIN conducted a thorough review of its activities and achievements and redrafted its strategy. It also continued to focus on strengthening the network and advocacy and developing tools and resources.

Highlights of WIN's work in 2023-24 include:

- Expanding the network to include 38 organisations spanning 5 continents.
- Reaching a wide audience with over 4,900 followers on LinkedIn and maintaining an up-to-date website with news, events and resources on whistleblowing visited from 172 countries.
- Launching the first ever survey of civil society organisations working on whistleblowing around the world.



- Supporting membership to secure the first [UN Resolution on the protection of reporting persons](#) (UNCAC CoSP Dec 2023)



FEBRUARY 13, 2024

Governments Around the World Step Up to Support Whistleblowers in Historic UNCAC Resolution

On Saturday 16 December, the first Resolution on the protection of whistleblowers in the UN and the first-ever proposed by the Republic of Serbia in the field of the fight against corruption was adopted at the Conference of State Parties (CoSP) to the United Nations Convention against Corruption in Atlanta. Pištaljka, a non...

Whistleblowing International Network

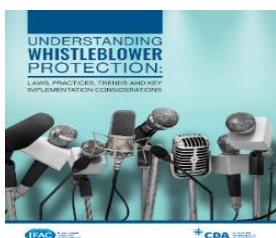
Trustees' Annual Report For the year ended 31 August 2024

- Addressing the Annual Meeting of grant managers from the Journalists in Distress Network and Non-Traditional Advocates in October 2024 in London on the role of whistleblowers within the protection of journalism and defending human rights.
- Providing expert testimony and evidence to the Council of Europe's Committee of Legal Affairs and Human Rights Committee hearing on "Human Rights Defenders: Whistleblowers" held in Paris, 2 December 2023
- Co-organising two sessions at the International Anti-Corruption Conference in Lithuania – [The Lived Experience of Whistleblowers and Partnerships to Advance Whistleblowers' Rights and Protection](#) June 19, 2023 and [From Silence to Safety: Strengthening Legal Protection Frameworks to Empower Whistleblowers](#) June 19 2024
- Co-organising and moderating a panel on whistleblower protection and SLAPPs for Central and Eastern European Law Institute's (CEELI) Rule of Law Symposium, The Individual's Role in Defending the Rule of Law, 28 June 2024.



"In any democracy, protecting the rule of law from the whims of illiberal leaders requires strong, capable, independent institutions. But behind the legal scaffolding on which democracy is built are those who work tirelessly, often at personal risk, to hold the powerful to account and ensure that the rule of law is observed." See CEELI Institute [spotlight](#).

- Writing the IFAC/CPA-Canada Report [Understanding Whistleblower Protection Laws, Practices, Trends and Key Implementation Considerations](#).



DECEMBER 14, 2023

New Whistleblower Protection Report Published by IFAC and CPA Canada

Understanding Whistleblower Protection: Laws, Practices, Trends and Key Implementation Considerations, a new report jointly published by IFAC and CPA Canada. Authored by WIN's ED Anna Myers The new report Understanding Whistleblower Protection: Laws, Practices, Trends and Key Implementation...

- Co-authoring the [UK Tech Workers Handbook](#) with WIN membership organisations, The Signals Network and Protect.

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Reserves

WIN holds reserves, in the form of unrestricted funds to allow the charity to continue to operate for a period of time and meet potential liabilities in the event of loss or fluctuations in funding and cashflow. Unrestricted reserves can be spent on the furtherance of our charitable purpose, and decision making on this is at the discretion of our Trustees.

Donated services

The charity received donated services for ongoing hosting and support of its main website. Under normal market conditions at non-profit rates, the total costs of these donated services would have been approximately £1,930 (\$3,390).

Trustee remuneration and expenses

The trustees did not receive any remuneration from WIN during the year to 31 August 2024.

Plans for future periods

Our priority in early 2024 priority was to conduct an audit of WIN's activities and track record since WIN was formally established in 2018 and since our first practitioner's conference in September 2019 – with 75 delegates from 28 countries.

#WINCON2019 - Glasgow



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In 2025 we will publish a report on the work civil society is doing on whistleblowing on around the world and use it to work with our membership to refine our strategy, implement a new network-led priority and planning structure and organise the next WIN conference to be co-hosted with a membership organisation in 2025. This will be the second of WIN's triennial conferences, originally planned for 2022 but delayed due to the ongoing impact of COVID.

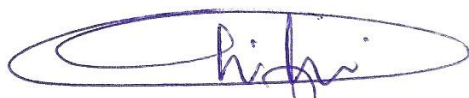
This work will lay the foundation to take WIN to the next level of its development as an expanded network, with greater capacity as a mobilised and committed community of the world's leading whistleblowing experts to effectively support public interest whistleblowers and each other, to uphold the rule of law, and defend and rebuild democratic accountability and good governance in an increasingly polarised and precarious world.

Financial Review

In the year to 31 August 2024 the charity had receipts of £83,992 (2023: £109,623) and payments of £78,487 (2023: £97,443), giving net receipts of £5,505 (2023: net receipts £12,180). Total funds under management at 31 August 2024 were £42,281 (2023: £36,776), of which £12,433 were restricted and £29,848 were held as unrestricted funds.

WIN had two core funding grants – a one year grant from the Charles Leopold Mayer Foundation (FPH) for €50,000EU, and the other from the Joffe Charitable Trust for £70,000 (2023-2025). The purpose of the core grants was to further develop WIN's activities, strengthen the network and develop its funding strategy. WIN also received a project grant from FPH in the year ended 31 August 2023. At 31 August 2024, this grant has £12,433 remaining to support a meeting on whistleblower protection in Switzerland. This is included in unrestricted funds carried forward.

Approved by the Trustees and signed on their behalf



**Chido Onumah
Chair
29 May 2025**

Whistleblowing International Network

Independent Examiner's Report For the year ended 31 August 2024

I report on the accounts of the charity for the year ended 31 August 2024, which are set out on pages 7 and 8 and the related notes on pages 9 to 11.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's Trustees consider that the audit requirement of Regulation 10(1) (d) of the 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.

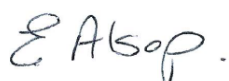
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 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.

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:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.



Elaine Alsop ACA DChA FCIE

EA Independent Ltd
5 South Charlotte Street
Edinburgh
EH2 4AN
29 May 2025

Whistleblowing International Network

Statement of Receipts and Payments For the year ended 31 August 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Receipts from					
Grants and donations	2	79,093	-	79,093	94,280
Charitable activities	3	4,567	-	4,567	15,274
Investment income		332	-	332	69
		<u>83,992</u>	<u>-</u>	<u>83,992</u>	<u>109,623</u>
Payments on					
Charitable activities	4	78,487	-	78,487	97,443
Total payments		<u>78,487</u>	<u>-</u>	<u>78,487</u>	<u>97,443</u>
Net receipts before transfers		5,505		5,505	12,180
Transfers		<u>(541)</u>	<u>541</u>	<u>-</u>	<u>-</u>
Net receipts		<u><u>4,964</u></u>	<u><u>541</u></u>	<u><u>5,505</u></u>	<u><u>12,180</u></u>

The notes on pages 9 to 11 form part of these accounts

Whistleblowing International Network

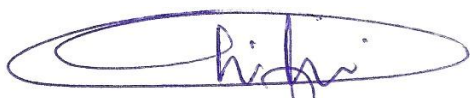
Statement of Balances As at 31 August 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Opening fund balances		24,884	11,892	36,776	24,596
Net receipts for the year		4,964	541	5,505	12,180
Closing fund balances at 31 August		<u>29,848</u>	<u>12,433</u>	<u>42,281</u>	<u>36,776</u>
Cash and bank balances at 31 August		<u>29,848</u>	<u>12,433</u>	<u>42,281</u>	<u>36,776</u>

The following balances are to provide further information as at 31 August 2024

	2024 £	2023 £
Fixed assets		
Computer equipment	1,412	1,911
Current assets		
Amounts receivable	-	4,090
Current liabilities		
Accruals	850	2,991
Deferred grant	12,443	17,500
Other payables		419

Approved by the Trustees on 29 May 2025 and signed on their behalf by:



Chido Onumah
Chair

The notes on pages 9 to 11 form part of these accounts

Whistleblowing International Network

Notes to the Accounts For the year ended 31 August 2024

1. Accounting policies

Basis of accounting

The accounts have been prepared on a Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

VAT

The charity is not registered for VAT and, accordingly, expenditure includes VAT where appropriate.

Resources received

Receipts of income are recorded in the Receipts and Payments Account when the SCIO is entitled to them and they have been received into the charity's bank account.

Resources expended

Expenditure incurred has been classified on a basis appropriate to the charity's circumstances. All expenditure relates to the charitable activities. Expenditure is recorded in the Receipts and Payments Account when it has been paid from the charity's bank account.

Governance costs are separately identified in the relevant note to the accounts.

2. Grants and donations

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Grants				
Charles Leopold Mayer Foundation (FPH)	42,093	-	42,093	58,830
The Joffe Charitable Trust	37,000	-	37,000	35,000
Donations				
Other donations	-	-	-	450
	<u>79,093</u>	<u>-</u>	<u>79,093</u>	<u>94,280</u>

3. Receipts from charitable activities

	£	£	£	£
Fees received	<u>4,567</u>	<u>-</u>	<u>4,567</u>	<u>15,274</u>

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Notes to the Accounts For the year ended 31 August 2024

4. Charitable activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Staff costs	65,632	-	65,632	90,221
Staff travel & subsistence	1,556	-	1,556	924
Consultants & freelance fees	5,500	-	5,500	-
Accounting, FX & banking fees	1,154	-	1,154	1,001
IT and equipment costs	249	-	249	422
Subscriptions	690	-	690	1,023
Rent	338	-	338	-
Office costs	608	-	608	1,073
Governance	2,760	-	2,760	2,280
Purchase of fixed assets	-	-	-	499
	<u>78,487</u>	<u>-</u>	<u>78,487</u>	<u>97,443</u>

The August 2024 independent examination fee of £850 (2023: £2,760) is included in the statement of balances.

5. Related party transactions

There were no payments to, or transactions with Trustees, or parties related to them in the year. (2023: none).

6. Funds

	Balance at 31 Sep 2023 £	Receipts £	Payments £	Transfers £	Balance at 31 Aug 2024 £
Unrestricted Funds	<u>24,884</u>	<u>83,992</u>	<u>(78,487)</u>	<u>(541)</u>	<u>29,848</u>
Restricted Funds	<u>11,892</u>	<u>-</u>	<u>-</u>	<u>541</u>	<u>12,433</u>
Total Funds	<u><u>36,776</u></u>	<u><u>83,992</u></u>	<u><u>(78,487)</u></u>	<u><u>-</u></u>	<u><u>42,281</u></u>

Whistleblowing International Network

Notes to the Accounts For the year ended 31 August 2024

Funds continued

Nature and purpose of funds:

Unrestricted funds

WIN has two core funding grants - Charles Leopold Foundation (FPH) for €50,000EU (2024) for one year; and Joffe Charitable Trust for £70,000 over two years (1 March 2023 to 28 February 2025). The purpose of this core funding is to further develop WIN's activities, strengthen the network and develop its funding strategy.

Restricted funds

£12,433 held in the restricted fund relates to a project grant from FPH in the year ended 31 August 2023. At 31 August 2024, this grant has £12,433 remaining to support a meeting on whistleblower protection in Switzerland. This is included as restricted funds carried forward.

Transfers between funds: A transfer of £541 was made from unrestricted funds to ensure the balance carried forward at 31 August 2024 was the amount agreed to support the meeting as noted.