



Whistleblowing International Network
(a Scottish Charitable Incorporated Organisation)

Annual Report and Accounts
For the year ended 31 August 2025

Registered Charity – SC048595

Whistleblowing International Network

Annual Report and Accounts For the year ended 31 August 2025

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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	
Giorgio Fraschini	
Vladimir Radomirović	
Tom Devine	

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 2025

The trustees present their report and receipts and payments accounts of the charity for the year ended 31 August 2025.

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.

The trustees would like to thank John Devitt, of TI Ireland, who stood down as a Trustee at the end of 2025 after 7 years on the Board, including serving as WIN's first Chair (2018-2021).

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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Context of WIN's work

Since early 2025, significant global shifts in political and economic power in the United States and Europe has resulted in increased threats to CSOs to function freely and independently. This has included threats to legally sever all “foreign” sources of funding, the arrest of CSO leadership and the dismantling of the legal safeguards and institutional anticorruption mechanisms, including the protection of whistleblowers, as seen in the United States, Hungary, Georgia and Slovakia. Cuts in foreign aid and development funding also threaten the work to reinforce the rule of law and public accountability in fragile democracies, the space where whistleblower protection most comfortably sits. This is affecting the sustainability of whistleblower protection organisations, and WIN, as limited remaining funding sources are oversubscribed.

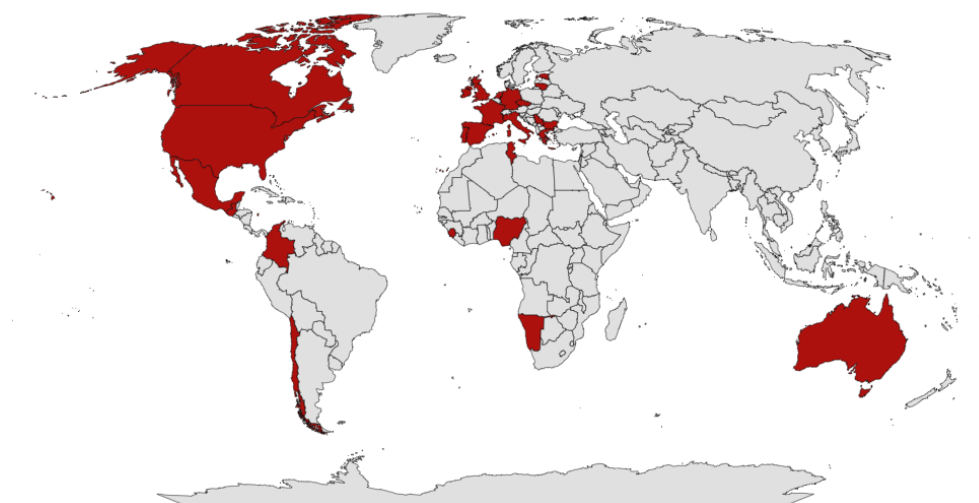
However, the more institutional systems of regulation and accountability are degraded, the more whistleblowers are relied on to reveal wrongdoing and abuses of power. And yet, the more difficult it becomes for whistleblowers to rely (or at least call) on such systems, the riskier it is for them and those who support them. This is where networks, like WIN, working together across borders is vital – sharing strategies, skills and resources.

Achievements and Performance

Membership

- In 2024-2025, WIN welcomed three new membership organisations - Climate Whistleblowers (international) Transparencia for Colombia (Colombia) and Psst.org (international, with a focus on tech). WIN has 38 members in 25 countries.

WIN National Membership Map



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In 2025, with support from the Charles Leopold Foundation, WIN held a strategic meeting in France at La Bergerie de Villarceux, as part of our plans to strengthen our expertise and advocacy impact. Representatives of 12 NGOs, mostly WIN membership organisations, including three Board members, joined WIN staff for a two-day meeting to discuss network priorities, with a focus on the immediate future.

Three main objectives identified for WIN in the near term were to be:

1. the main international convener of CSOs working on whistleblowing, including vis à vis international authorities,
2. the international resource centre on whistleblowing, and to
3. identify funding opportunities for network membership.



Communication

- WIN continued to attract a wide audience on Linked In with over 5700 followers and our website – kept up up-to-date with the latest news, events and resources on whistleblowing from around the world – was visited from 190 countries by 33,000 users. Our EU Whistleblowing Monitor, which we run to monitor the transposition of the EU Whistleblower Directive's across the EU – was visited by 13,000 users from 131 countries.
- In 2025 we launched the **WIN Global Update** – a free subscription newsletter published three times a year gathering the latest news and updates and with each issue featuring a WIN membership organisation.



- **Whistleblowing Now and Then Podcast** – WIN has recorded a series of interviews for Season 3 of WIN's podcast as a co-production with the European Whistleblowing Institute (EWI). This is being funded via the EU's BRIGHT programme which EWI secured.

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Standard setting

- WIN continues to support standard setting at regional and international levels. Highlights in 2024-2025 include:
 - providing expert testimony to the Council of Europe's Committee of Legal Affairs and Human Rights Committee hearing on "Ensuring better protection of whistleblowers in Europe" hosted by Armenia Parliament in Yerevan, Armenia
 - training member-state evaluators for the Council of Europe's Group of States Against Corruption (GRECO). These evaluators will be examining whistleblower protection as part of the Sixth Evaluation Round on Preventing corruption and promoting integrity at the sub-national level (ie. local authority level). GRECO evaluations have a direct impact on the institutional standards applied across 48 European countries, the US and Kazakhstan.

Education, training and awareness

The next generation

- WIN was delighted to learn in 2025 the European Whistleblowing Institute (EWI) decided to name the first moot court exclusively dedicated to Whistleblowing Law in Europe after WIN's Executive Director and lawyer, Anna Myers. The [Myers Moot Court Competition](#), is designed to inspire the next generation of whistleblowing law professionals and create a legacy for study, learning, competing, and building networks through this programme.
- WIN's ED led a half-module on European and global whistleblowing law and practice for a Masters' students summer school programme on anti-corruption organised by the Université de Strasbourg and the Council of Europe.

Institutional Training

- WIN delivers training to different organisations and institutions around the world. Highlights in the past year included delivering a seminar to the staff of the Polish Ombudsman's Office on key elements of new EU Whistleblower Directive, and detailing global best practices in protecting whistleblowers as part of specialised training for Integrity Officers of the Federation of Football (FIFA) Member Associations. The latter was part of FIFA's Global Integrity Programme run in collaboration with the UNODC to equip FIFA officers with the essential skills and knowledge to combat match manipulation.

Conferences

- WIN works with membership, partners and others to support conference programmes and events. WIN led sessions and spoke on panels at two international conferences on whistleblowing in the Democratic Republic of Congo and in South Africa. Both conferences were supported by the UNODC and WIN and were co-organised by local civil society organisations and government institutions, and the Platform for the Protection of

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Whistleblowers in Africa (PPLAAF), a WIN membership organisation. WIN also co-sponsored a conference organised by the European Whistleblowing Institute (EWI), "European Whistleblowing Conference, Collaborative Pathways to Integrity" held in Brussels, Belgium

- The growing importance of whistleblowing in different sectors was evidenced by WIN's invitation to join the opening panel of the Institute of Chartered Accountants for England and Wales' (ICAEW) annual flagship Global Ethics Day Event. The theme was "Ethics Reenvisioned" and the event was opened by the UK Prime Minister's Anti-Corruption Champion Baroness Hodge. It was sold out with 140 people in the room and 800 registered online.

Bespoke seminars

- WIN invited US experts to discuss the technical detail of US rewards programmes at a seminar with WIN membership and delivered tailored sessions for [CSOs](#) and [trade unions](#) on the impact of the EU Whistleblower Directive and how it can be harnessed positively for their work. Two other sessions aimed at journalists and judges are planned for 2026.

Advocacy

- The EU Whistleblowing Monitor is a tool run by WIN to ensure information is available for civil society to accurately monitor the protection of whistleblowers at national level and engage in evidence-based advocacy. The website also provides a page for the Network for Whistleblowing and Integrity Associations (NEIWA) to keep the public informed about their work. This demonstrates the important working relationship between institutions and CSOs working in this space. While focused on Europe, the website is visited from 131 countries. In 2024-2025, WIN worked with TI Ireland (a WIN member) to redevelop the Monitor to move from tracking whether or not EU member states adopted laws to transpose the EU Whistleblower Directive, to examining the *quality* of those laws.
- WIN supports membership and partners to advocate for legal reforms, and in whistleblower cases where international support can make a difference. Examples for 2024-2025 include:
 - working with Protect to urge the UK Government to include a '[duty to investigate](#)' whistleblower disclosures as part of amendments to the Employment Rights Bill.
 - Co-writing [a letter of support](#) for Gambian whistleblower (and qualified accountant) who was dismissed from his role as Executive Secretary of the 'Janneh Commission' after formally reporting what he viewed as serious irregularities. He is now facing a defamation claim.
 - Supporting two Nigerian police officers separately jailed for reporting irregularities in their forces in collaboration with AFRICMIL, Blueprint for Free Speech and PPLAAF.
 - [Continuing to support](#) Icelandic artist ODEE sued in UK courts for copyright infringement by Samherji, the Icelandic fishing giant, for his art piece "We're Sorry" focusing on the bribery scandal engulfing the company and its operations in Namibia (first disclosed by the whistleblower, Johannes Stefansson).

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Support to International whistleblowers

- WIN works in partnership on legal interventions and direct support in a small number of whistleblower cases of high public interest which typically involve international or a cross-border elements where there are gaps in laws and protection. In 2024-2025 WIN continued to support:
 - Dr. Zambon, the World Health Organisation whistleblower, for whom we submitted the first-ever amicus curiae accepted by the International Labour Administrative Tribunal. In light of ILOAT's ultimate rejection of Dr. Zambon's claims of retaliation for reporting high level interference in his formal assessment of Italy's COVID preparedness, WIN and its partners [published the amicus curiae in full with a public statement](#) in May 2025.
 - a high-profile whistleblower whose personal safety and well-being is at risk and who is unable to work while waiting to provide essential evidence in two separate court proceedings in two countries.

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.

Annual Membership Contribution

WIN introduced a voluntary annual contribution for membership organisations based on a sliding scale to take into account the different organisational sizes and resources. This helps demonstrate the commitment of WIN membership to the network as well support the work. In the year to 31 August 2025, WIN received £5,308 from membership.

Donated services

The charity received donated services of approximately £24,730 during the year to 31 August 2025. This included donated services for ongoing hosting and support of its main website at a market value of approximately £1,930 (\$3,390); support to revamp the EU Whistleblowing Monitor and deliver a number of related activities at value of approximately £21,600 (€20,000); support to co-produce Season 3 of WIN's Whistleblowing Now and Then podcast at an approximate donated value to WIN of £1,000 (€1500).

Trustee remuneration and expenses

The trustees did not receive any remuneration from WIN during the year to 31 August 2025.

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Plans for future periods

Due to funding restraints in 2025, we pivoted to holding the Strategic meeting in France. We plan hold a WIN conference in 2026 to build on the findings of our Global Report and to focus specifically on mobilising our resources and skills 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 2025 the charity had receipts of £47,604 (2024: £83,992) and payments of £61,712 (2024: £78,487), giving net payments of £14,108 (2024: net receipts £5,505). Total funds under management at 31 August 2025 were £28,173 (2024: £42,281), all of which were held as unrestricted funds.

WIN had one core funding grant in the year from the Charles Leopold Mayer Foundation (FPH) for €50,000EU. The purpose of the core grants was to further develop WIN's activities, strengthen the network and develop its funding strategy.

Approved by the Trustees and signed on their behalf



Chido Onumah
Chair
29 May 2026

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Independent Examiner's Report For the year ended 31 August 2025

I report on the accounts of the charity for the year ended 31 August 2025, which are set out on pages 9 and 10 and the related notes on pages 11 to 13.

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 2026

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Statement of Receipts and Payments For the year ended 31 August 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Receipts from					
Grants and donations	2	41,957	-	41,957	79,093
Charitable activities	3	5,308	-	5,308	4,567
Investment income		339	-	339	332
		<u>47,604</u>	<u>-</u>	<u>47,604</u>	<u>83,992</u>
Payments on					
Charitable activities	4	61,712	-	61,712	78,487
Total payments		<u>61,712</u>	<u>-</u>	<u>61,712</u>	<u>78,487</u>
Net receipts before transfers		(14,108)	-	(14,108)	5,505
Transfers		<u>12,433</u>	<u>(12,433)</u>	<u>-</u>	<u>-</u>
Net receipts		<u><u>(1,675)</u></u>	<u><u>(12,433)</u></u>	<u><u>(14,108)</u></u>	<u><u>5,505</u></u>

The notes on pages 11 to 13 form part of these accounts

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Statement of Balances As at 31 August 2025

Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Opening fund balances	29,848	12,433	42,281	36,776
Net receipts for the year	(1,675)	(12,433)	(14,108)	5,505
Closing fund balances at 31 August	<u>28,173</u>	<u>-</u>	<u>28,173</u>	<u>42,281</u>
Cash and bank balances at 31 August	<u>28,173</u>	<u>-</u>	<u>28,173</u>	<u>42,281</u>

The following balances are to provide further information as at 31 August 2025

	2025 £	2024 £
Fixed assets		
Computer equipment (at cost)	1,412	1,412
Current assets		
Amounts receivable	1,007	-
Current liabilities		
Accruals	800	850
Deferred grant	-	12,443
Other payables	8,162	-

Approved by the Trustees on 29 May 2026 and signed on their behalf by:

Chido Onumah
Chair

The notes on pages 11 to 13 form part of these accounts

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Notes to the Accounts For the year ended 31 August 2025

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 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Grants				
Charles Leopold Mayer Foundation (FPH)	40,753	-	40,753	42,093
The Joffe Charitable Trust	-	-	-	37,000
Donations				
Other income – travel refund	1,204	-	1,204	-
	<u>41,957</u>	<u></u>	<u>41,957</u>	<u>79,093</u>

3. Receipts from charitable activities

	£	£	£	£
Contributions received	<u>5,308</u>	<u>-</u>	<u>5,308</u>	<u>4,567</u>

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4. Charitable activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Staff costs	42,149	-	42,149	65,632
Staff travel & subsistence	396	-	396	1,556
Consultants & freelance fees	14,860	-	14,860	5,500
Accounting, FX & banking fees	1,768	-	1,768	1,154
Advertising & media	102	-	102	102
IT and office costs	325	-	325	857
Subscriptions	473	-	473	690
Rent	566	-	566	338
Governance	850	-	850	2,760
Purchase of fixed assets	223	-	223	-
	<u>61,712</u>	<u>-</u>	<u>61,712</u>	<u>78,487</u>

The August 2025 independent examination fee of £850 (2024: £850) 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. (2024: none).

6. Funds

	Balance at 31 Sep 2024 £	Receipts £	Payments £	Transfers £	Balance at 31 Aug 2025 £
Unrestricted Funds	<u>29,848</u>	<u>47,604</u>	<u>(61,712)</u>	<u>12,433</u>	<u>28,173</u>
Restricted Funds	<u>12,433</u>	<u>-</u>	<u>-</u>	<u>(12,433)</u>	<u>-</u>
Total Funds	<u><u>42,281</u></u>	<u><u>47,604</u></u>	<u><u>(61,712)</u></u>	<u><u>-</u></u>	<u><u>28,173</u></u>

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Notes to the Accounts For the year ended 31 August 2025

Funds continued

Nature and purpose of funds:

Unrestricted funds

WIN had one core funding grant in the year - Charles Leopold Foundation (FPH) for €50,000 per year over 3 years (2025-2028). 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. With agreement of the funder this has been reallocated from its initial purpose to support the charity.

Transfers between funds: A transfer of £12,433 was made from restricted funds to support the meeting as noted.