



2023 IMPACT & ANNUAL REPORT



Protect (Whistleblowing Advice)
Limited is a registered Charity
No.1025557.

Registered office at The Green
House, 244-254 Cambridge Heath
Road, London E2 9DA.

Registered as a Company limited by
guarantee in England No. 2849833.

Protect is the UK's leading whistleblowing charity.

Since 1993, Protect has provided a free confidential legal advice line service for whistleblowers, taking around 3,000 cases per year and advising – in total - more than 50,000 whistleblowers.

This experience gives us a unique insight into the barriers too many whistleblowers face. From the outset, we have also worked with employers to improve their whistleblowing arrangements as this is the most effective way to improve whistleblowing culture in the United Kingdom.





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Introduction

2023 was a hugely significant year in the history of Protect as we marked our 30th anniversary and looked back on all we have achieved. While we can feel justifiably proud of reaching this milestone and helping to set the whistleblowing agenda across the UK, based on the volume of calls to our Advice Line, our services are needed more than ever, and the legal framework is desperately out of date and in need of reform.

2023 saw a sharp increase in calls of 23%, fuelled in part by the general rise in awareness of whistleblowing and longtail impact of the MeToo and BLM movements. Whistleblowing is now a mainstay of the media landscape, with coverage of the Fishrot scandal – encompassing wide-scale corruption and environmental damage – and cases enveloping the civil service garnering attention. The year was however dominated by the Lucy Letby case and the outrage that doctors had raised the alarm early and been ignored by their managers. An inquiry into the tragic deaths and the hospital's culture has started and we will be providing evidence, but it is devastating for all involved to know that whistleblowers spoke up at least eight months before Letby was removed from work.

As an expert voice in the whistleblowing sector, we continue to sit at the vanguard of legal and policy thinking, to speak at leading legal and sector events, and we are sought out to provide opinion and perspective in both policy and legal matters. Last year we held a day-long conference to celebrate our anniversary, bringing together whistleblowers, journalists, employers, trade unions, lawyers, MPs, and other expert commentators from the UK and across the world.

We contributed to the Solicitors Regulation Authority's (SRA) guidance for in-house lawyers, the Legal Services Board's call for evidence of Non-Disclosure Agreements and the Infected Blood Inquiry. Our evidence was also quoted in weighty investigative reports by the National Audit Office into whistleblowing in the civil service and the Parliamentary Treasury Committee's Inquiry into Sexism in the City. Additionally, we helped a number of whistleblowers obtain judgments which clarified issues of law, particularly around worker status, thus providing further protection for some groups of whistleblowers.

In 2023 the government launched a review of the whistleblowing framework for England, Wales and Scotland. With the Public Interest Disclosure Act 1998 now 25 years old we have been calling for reform for several years to ensure legal protections better reflect the modern working landscape. We submitted extensive evidence and joined roundtables to inform the discussion while continuing to use every opportunity to put our key policy changes in front of the Minister leading the review and MPs with influence.



Introduction continued

Our aim has always been to promote ethical standards of conduct in the workplace, and 2023 was no different, with a year of extensive training, consultancy and activity to connect, inform and support our membership base. We worked with 25 companies to complete our industry-leading benchmark and scanner assessments helping them to strengthen their whistleblowing practices.

Throughout this year we have, as always, benefitted from the support of generous and like-minded partners, volunteers, trustees and staff at Protect. We would like to give a special acknowledgement to our funders: The Joseph Rowntree Charitable Trust, A B Charitable Trust and The Joffe Charitable Trust. We are extremely grateful for their ongoing involvement, encouragement and their steadfast belief in creating a world where no whistleblower goes unheard or unprotected.

In 2023 we welcomed Lucy McLynn as Board Chair. Lucy is an experienced employment lawyer and expert adviser to charities. We look forward to our next thirty years with optimism that speaking up to stop harm becomes a normal and valued activity, and that whistleblowing is recognised for its vital contribution to accountability and upholding the rule of law.

Elizabeth Gardiner, Chief Executive

Our Mission

Our aim is to protect the public interest by helping workers to speak up to stop harm and wrongdoing. We support whistleblowers by providing free and confidential legal advice. We support employers to implement effective whistleblowing arrangements. We campaign for legal and policy reform to better protect whistleblowing.

We want a world where no whistleblower goes unheard or unprotected.

Public Benefit

When setting our objectives and planning all our activities the Trustees have considered the Charity Commission guidance on public benefit. Through the activities described above we promote the role of whistleblowing in furthering organisational accountability, individual responsibility, and public confidence. All our activities help to promote the public interest and are for the public good in that they protect the interests of citizens, consumers, patients, regulators, shareholders, taxpayers and the vulnerable, both individually and collectively.

Our Values

Supportive
Collaborative
Expert
Independent

Our year in numbers

Advice Line



3,407

New cases - up 23% on 2022

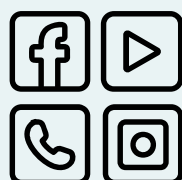
19,855

Interactions (email & phone calls) - up 53% on 2022

44%

Of callers have an annual income of £30,000 or under

Online Impact



34%

Increase in **unique visitors** to our website from 2022

26%

Increase in **Webpage views** from 2022.

52%

Increase in LinkedIn **followers**

Business



1.4M

Estimated number of staff reached

225

Employers are **Protect Members**

95%

of training participants said they were likely or very likely to recommend Protect

Policy



50+

Mentions in the **press**

21

Submissions to consultations/Parliamentary Inquiries/Public Inquiries



Celebrating 30 Years of Protect

The world of whistleblowing has changed drastically and dramatically in the past thirty years. Looking back at 1993 when Protect was founded (as Public Concern at Work) whistleblowing was a dirty word – people who spoke up at work were described as snitches and sneaks. The image of whistleblowers has taken a full 180 degree turn, going from zero to hero, and this has only been amplified with recent high profile cases showcasing the power of speaking up and the consequences of not listening to whistleblowers when they do (the Lucy Letby case at the Countess of Chester Hospital will stay in the public consciousness for generations to come).

Over the past 30 years, we have helped more than 50,000 individuals seeking to speak up to stop harm and worked with thousands of employers to help them create more transparent, safe and supportive environments. We have changed the law - helping to draft the Public Interest Disclosure Act 1998 and successfully lobbying for amendments - and we have intervened in landmark court cases on matters of public policy. Thanks to the efforts of our founders, trustees, Council members, staff, volunteers and generous supporters we have made a significant difference both to whistleblowers and to whistleblowing.

Despite a steep improvement in how whistleblowing is perceived today compared with 1993, we know that too many whistleblowers still face a difficult journey in raising concerns, and too many employers find it easier to shoot the messenger than heed the message about risks and harms.

For our anniversary year we chose to pause and reflect and look forward at where our energies can be best spent. As well as bringing together the alumni of Protect staff and supporters past and present, we held a landmark whistleblowing conference to create a space for knowledge sharing, collaboration, and inspiration. It brought together a remarkable community of individuals - whistleblowers, legal experts, industry leaders, advocates, journalists and concerned citizens - all committed to upholding truth, justice and accountability. The day served as an incredible reminder of our achievements to date and power of people to bring lasting and effective change.

We are ambitious for the decades ahead and aim to continue to provide advice to individual whistleblowers so that they can safely and effectively raise concerns, and guidance to employers to foster positive workplace cultures.

Whistleblowing is a public good, leading to greater accountability and stopping harm.

History of Protect

1993

Protect (then Public Concern at Work) is established as a charity to provide legal advice and encourage best practice.

2000

PCaW runs a pilot project for sixth form students (16–18-year-olds) addressing accountability and social responsibility as part of citizenship lessons.

2013

Mid Staffs Hospitals disasters – major inquiry establishes FTSUG (Freedom to Speak Up Guardian system in the NHS). PCaW contributes key evidence to this inquiry.

2013

Vicarious Liability for employers and “public interest” test added by Enterprise and Regulatory Reform Act.

2016

In response to the financial crisis the FCA (Financial Conduct Authority) takes up PCaW's recommendation making whistleblowing policies mandatory for the sector.

2019

On April 16, the EU (European Union) Whistleblowing Directive is passed. The EU legislation follows campaigning by the Whistleblowing International Network (WIN), of which Protect is proud to be a co-founder.

1995

The Committee on Standards in Public Life (the Nolan Committee) backs PCaW's approach: unless public servants feel able to raise whistleblowing concerns openly, they stay silent or leak information anonymously, fuelling the culture of sleaze.

1998

The UK passes ground-breaking whistleblowing law - the Public Interest Disclosure Act.

2003

The PCaW Policy Pack, helping organisations develop effective internal whistleblowing mechanisms is fully updated alongside a revised copy for UK healthcare providers.

2013

PCaW establishes a Whistleblowing Commission which publishes the Whistleblowing Code of Practice. The final report leads to the introduction of reporting duties on regulators.

2014

PCaW successfully intervenes for the first time in a whistleblowing case, Bates van Winkelhof, at the Supreme Court.

2018

The Whistleblowing Benchmark is launched. PCaW's whistleblowing service allows large organisations to evaluate their whistleblowing frameworks.

2018

PCaW rebrands and becomes Protect.

2020

Lockdown commences, surfacing a multitude of whistleblowing concerns. Protect advises its biggest ever number of callers in this year.

2021

Protect is highly commended for 'Excellence in Upholding the Rule of Law' by the Law Society.

2023

Protect turns 30, having advised around 50,000 whistleblowers since 1993, and celebrates with The Future of Whistleblowing conference. We await the outcome of the current government review of the whistleblowing framework.

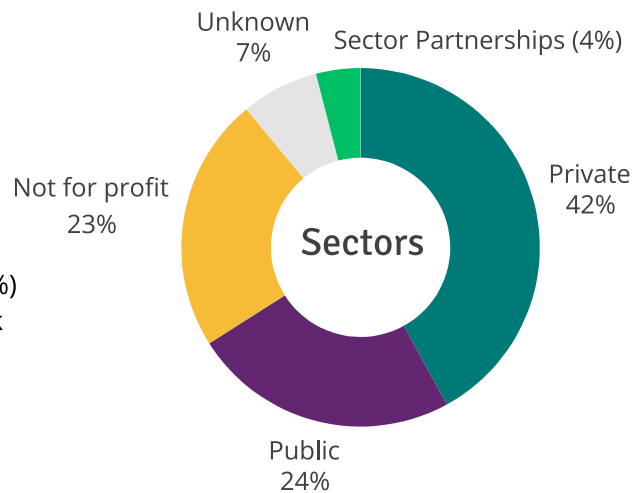


Supporting whistleblowers with legal advice

In 2023, Protect significantly impacted the lives of thousands of whistleblowers by providing practical and legal advice on how to raise workplace concerns safely and effectively.

Our team of advisers worked on 3047 total new cases, a rise of 23% on 2022. Many of our cases require ongoing support, and over the course of 2023 our team managed 19,855 interactions (emails and calls), up from 12,961 in 2022.

The majority of calls came from the private sector (42%) with a just under a quarter from the public (24%) and charity (23%) sectors. Calls came from every kind of industry/profession with most calls from health and social work (30%), education (15%) and financial services (7%). Health and social work saw the biggest rise, with calls jumping by 48% between 2022 and 2023.



2 in 5

of callers (42%) said their whistleblowing concern had been ignored by their employer.

21%

said their concern was under investigation.

73%

of callers reported victimisation after blowing the whistle

19,855

ongoing interactions with callers to our advice line.

100,000

In 2023 we recorded more than 100,000 unique views of our whistleblowing advice pages and templates

15,000

our top advice webpage received over 15,000 views



Advice Line

30%

of our callers raised concerns from the health and social care sector

31%

of our callers were raising working practice and governance concerns

42%

of callers said their concerns were ignored

3,047

we advised on 3047 new cases in 2023.



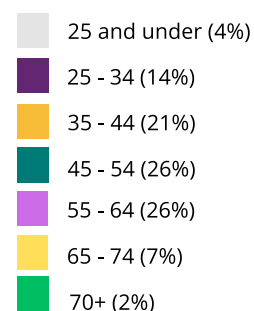
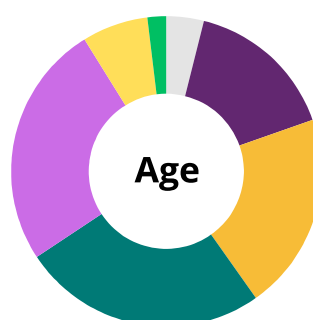
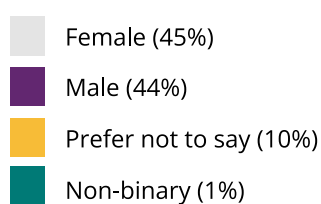
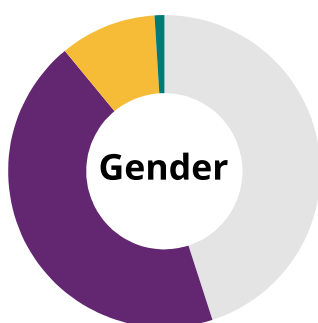
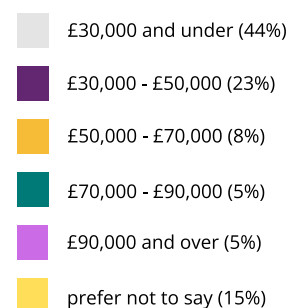
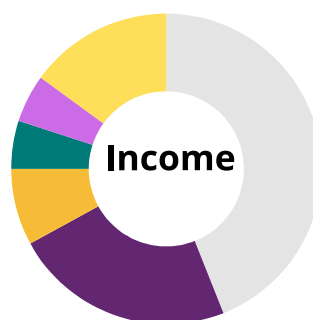
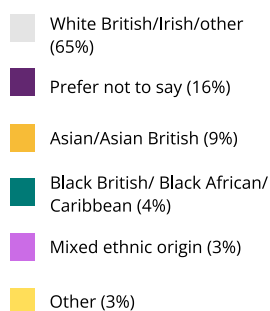
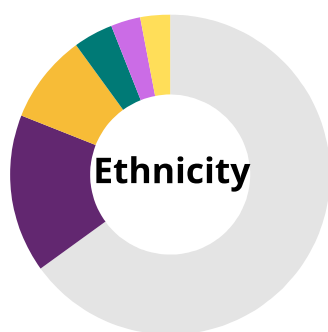
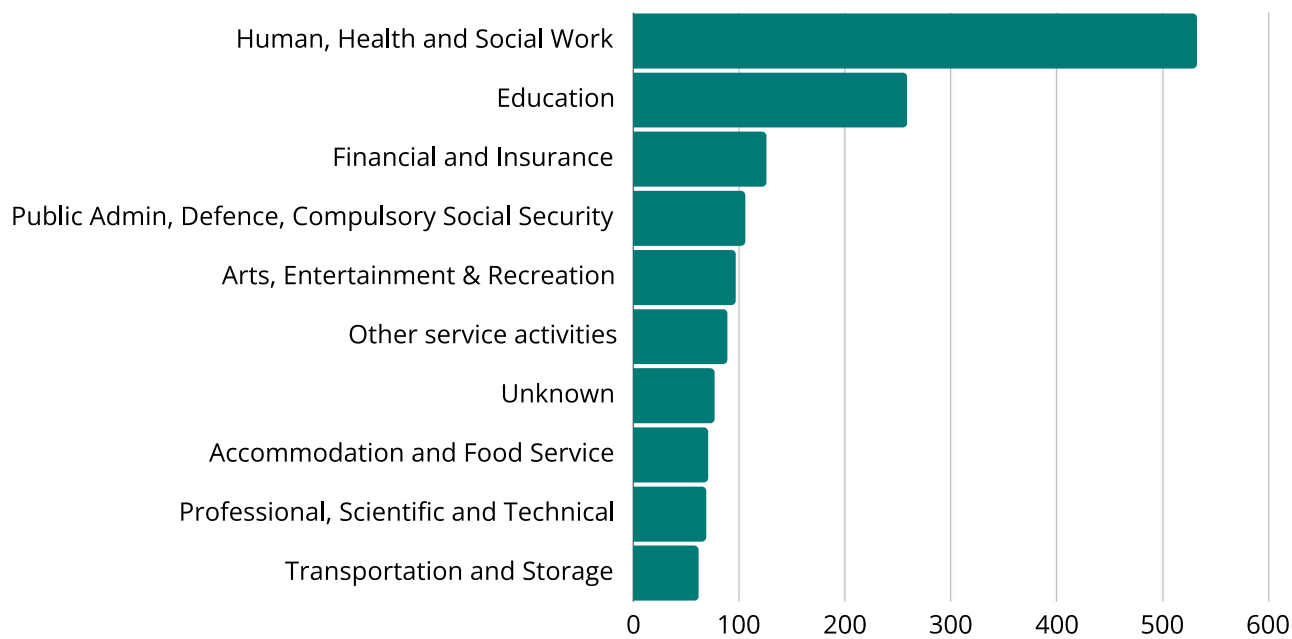
"I didn't ever expect anything like this support and care you've given me, particularly during this rough time. Your approach has been more than I could ever have hoped."

"I have much appreciated your advice and the way you deal with matters so professionally, giving clear advice in context and highlighting relevant considerations, but also that you do all that in such a supportive way."

"I cannot thank Protect [enough] for their whistleblowing advice! It has been pivotal in helping me to gain perspective on whistleblowing law and the rights and protections I get! They deserve all the well wishes in the world."

Who calls the Advice Line?

Top 10 sectors



Case studies

"Working with Protect really helped me understand the options available. I wanted to speak up about what I was concerned about in my workplace, but I was worried about the repercussions, and I didn't know what the practical implications would be. The advice helped me weigh up my options with the right information in front of me and ultimately gave me the confidence to speak out on an issue of national importance. It was such a relief seeing my concerns on the news and in the press. If it hadn't been for Protect's advice I don't think I'd have known what to do - I'm very grateful for the support they gave me, their advice line was invaluable. I think the impact of my disclosure has brought proper scrutiny to the public body I work for as it had been failing to stay sufficiently independent of the Government. Thank you for your help."

Oliver's Story

Oliver* worked in compliance in the financial sector.

During his job, Oliver realised his company had hired someone who had previous convictions for a serious financial crime. Oliver had been asked to do a Disclosure and Barring Service (DBS) check when he joined so was shocked this person had been hired. Oliver raised the concerns to his employer. Whilst he was originally thanked, he told us the concerns were ultimately ignored. Oliver continued raising the concerns and says he was belittled by his company, who told him his concerns were not valid and he was just overreacting. Oliver's contract was terminated. Oliver felt frustrated – he felt he had been unfairly punished for flagging a potential risk to the company, which was part of his job. Oliver called us feeling worried about whether he had done the right thing, if his company might try and cover this up, and how this could affect his future job prospects.

We advised Oliver on how he may be protected under whistleblowing law; what potential claims he could bring; and how to start preparing for this.

We also advised Oliver how he could safely raise his concerns to the relevant regulator, using the templates available on our website, and what to expect from the process. Oliver told us he felt reassured and thankful when we ended our call. He felt confident on his position now he was aware of his legal rights and how he could escalate the concern to the regulator.

Oliver got back in touch with Protect to share an update – he had gone to the regulator. They confirmed his concerns fell under whistleblowing, and they have now been investigated. Oliver is now in the process of going to the tribunal, using his legal expenses insurance to secure the support of a solicitor.

Oliver told us, *"You were so supportive and my case wouldn't be in progress now without your help and guidance."*

*Name has been changed at request of the individual.

Helping businesses to better respond to whistleblowing



Membership

As a charity we have an unusual funding mix, in that most of our income comes through our membership, consultancy and training programmes with employers. From the outset we have worked with businesses, sharing our knowledge and understanding and helping improve attitudes to whistleblowing and ways of working within organisations. This all contributes to our overall mission of promoting ethical standards of conduct in the workplace. As a Protect member, organisations have access to advice and resources to develop and maintain their whistleblowing frameworks, and support to ensure compliance with the law and their industry's regulators. We work with any organisation that is keen to improve their whistleblowing arrangements and create a better environment for their staff to speak up.

Our membership comprises 225 organisations – they are big and small and from every sector in the UK. Their combined headcount amounts to more than 1.4 million staff, demonstrating the potential reach of our work. The breadth of our membership means we are not dependent on any one employer for our finances. No single employer accounts for more than 4 per cent of our income.

"We have a long-standing relationship with Protect. Most recently, their benchmarking exercise has helped us to validate our Speak Up arrangements and learn from emerging best practices across a range of industries."



LLOYDS BANK

Training

In 2023 we delivered 20 open training courses reaching 369 individuals. We ran a range of practical workshops covering the basics from Whistleblowing Essentials to specialist areas focusing on Preventing Victimisation and Managing an Investigation. Delegates came from a breadth of roles and departments spanning compliance, internal audit, legal, and HR, and from every level of their organisation including CEOs and Non-Executive Directors. In addition we provided in-house training for a wide range of regulators and employers helping ensure they are able to respond effectively to staff raising concerns.



- *"I thought the structure including inputs and case studies/examples was exactly the correct balance. The speakers were very informative and language used/explanation was aimed at the correct level."*
- *"The course was engaging using a simple platform and layout that was easily accessible to all and the presenters were knowledgeable but approachable"*
- *"Excellent and knowledgeable presenter. Really liked the structure and group discussion."*



Whistleblowing Essentials

Our signature training course providing an overview of whistleblowing and why it is important, including a full overview of the whistleblowing law in the UK. Explaining how to best identify a whistleblowing concern vs a grievance complaint the training is backed up by practical exercises and case studies.

Investigating a Whistleblowing Concern

This training course focuses in on whistleblowing investigations. Beginning with examples of how to best receive a concern, the online session covers choosing investigators and how to work with whistleblowers. Additionally, the course covers preparing for an investigation, gathering evidence, writing up reports, pitfalls to avoid, and best practice examples.

Whistleblowing Responsibilities as a Trustee, NED or Governor

This tailored bespoke training course for trustees, governors and non-executive directors provides an overview of what to do when you uncover, or are informed about, wrongdoing or malpractice within your organisation. The session aims to deepen participants' understanding of their role and understanding of the effectiveness of whistleblowing arrangements.

Preventing Whistleblower Victimisation

Figures from our Advice Line in 2023 show that almost 73% of employees who report wrongdoing face victimisation or are dismissed. This training session uses real-life case studies to understand methods to proactively prevent victimisation. The course includes a risk assessment exercise to assess victimisation prevention in your own organisation.

ESG Masterclass

Starting by exploring where whistleblowing and ESG overlap, this training course looks at how a proactive approach to whistleblowing can strengthen an organisation's commitment to responsible business practices and stakeholder engagement. By working through practical exercises and scenarios this interactive session covers your legal obligations and how to embed whistleblowing as part of your ESG strategy.

Financial Services Whistleblowers' Champion Masterclass:

Our financial services training is an industry-specific session answering all the important questions: How do you ensure you fulfil your regulatory obligations as a Whistleblowers' Champion? What are the risks of getting it wrong? What tools do you need to use to get it right? Who can you turn to for help?

Whistleblowing Face to Face – 1 day in-person training

This in-depth, comprehensive training course will equip you with a wealth of knowledge on the context and law of whistleblowing through to managing investigations and preventing victimisation - empowering you to navigate these crucial situations with confidence. Delivered in-person over the course of a day this course includes an audit of your organisation's whistleblowing policy.

Benchmark Assessments

Our flagship Whistleblowing Benchmark Tool is used by organisations to identify gaps in their systems and compare their progress against international best practice. Designed for use by larger organisations it covers all aspects of the EU Whistleblowing Directive and provides personalised recommendations tailored to an organisation's specific needs and challenges. Our Scanner tool acts as a tailored self-assessment for small businesses helping to strengthen whistleblowing practices and workplace transparency.

In 2023 25 organisations completed the Protect Scanner and Benchmark.

Benchmark endorsement from GoAhead Group:

"Achieving an improved policy for both the Group and our colleagues has all been possible through the incredible guidance of Protect which provided thoughtful and practicable insights to help us identify those areas which required improvement and also highlight where we had strengths. They worked closely with us to understand our businesses and how they could provide the support we received. Their hard work resulted in a much improved whistleblowing policy which was adopted, without hesitation, by our company board."

"Whistleblowing policies have not only become a fundamental part of our corporate governance but, by having suitable policies in place, also provide confidence to our colleagues that they can, in confidence, raise concerns about wrongdoing within their workplace."

"We engaged Protect as their reputation to provide best-in-class advice, taking into account not just the needs of our Group but also those of our colleagues, means we are now confident in our approach to addressing whistleblowing matters through an improved whistleblowing policy: this is not only by reference to ensuring legal compliance but also by ensuring that we provide the correct level of support and assurance to our colleagues throughout any investigation."



WHISTLEBLOWINGSCANNER





Policy & Research

Policy

We launched three new reports in 2023. Our **Environmental Whistleblowing Toolkit**, the first of its kind, is targeted at anyone wanting to raise concerns about damage to the environment. We are grateful to all the lawyers, trade unions, journalists and other organisations who contributed to the toolkit. With the Signals Network and the Whistleblowing International Network we wrote A **Tech Workers Guide to Whistleblowing**, and we produced our own research **Blowing the Whistle in Schools** based on the experiences of teachers and support staff calling our advice line.

Working with colleagues in the Anti-SLAPP (Strategic Litigation Against Public Participation) Coalition and anti-corruption groups, we contributed to briefings on the Economic Crime and Corporate Transparency Bill, which led to the first Anti-SLAPP provision being introduced. A private members' bill may extend these provisions in 2024.

With a Parliamentary Officer in post, we were able to attend both the main party conferences and we supported several whistleblowers in meetings with MPs in Westminster.

Political engagement

After several years of lobbying to "Fix UK's Whistleblowing Law" we welcomed the Government's announcement in March 2023 that they would conduct a review of the whistleblowing legal framework. We provided evidence to the review, providing a draft of the legislation we would like to see, and suggested whistleblowers and employers the reviewers might meet. We met with officials and with the Department of Business and Trade Minister to discuss our proposals for reform and await the outcome in 2024.

We were pleased to contribute to discussions led by Emily Thornberry MP (Shadow Attorney General) on reforming whistleblowing to better protect victims of sexual harassment at work and met, and started working, with her appointed "whistleblowing tsar" Marina Wheeler KC.

Policy & Research

A focus on corruption



Thanks to funding from the Joffe Trust, we have been able to allocate dedicated resources to work on projects that tackle economic crime. We met with and made written submissions to the Home Office, who are assisting with the development of statutory guidance to accompany the new Failure to Prevent Fraud offence. We also submitted evidence to the Home Affairs Committee Fraud Inquiry drawing the Committee's attention to the disjointed regulatory landscape of fraud prevention and advocated for unified reporting mechanisms across law enforcement agencies.

We engaged with the legal profession to strengthen ethical standards and whistleblower protections, providing evidence to the Institute of Business Ethics Taskforce on Ethics in the Legal Profession, and reviewing the Solicitors Regulation Authority (SRA) guidance for in-house lawyers.

Wider impact



We provided evidence to the Infected Blood Inquiry and to the House of Commons Treasury Committee's investigation into financial services and were quoted in their report "Sexism in the City." We met with the National Audit Office about whistleblowing in the Civil Service and were featured in their report. We were consulted by Ofwat on their new whistleblowing expectations for the industries that they regulate. We also contributed to calls for evidence on Non-Disclosure Agreements by the Legal Standards Board and SRA. We were featured in the Committee on Standards in Public Life's report "Leading in Practice", published in January 2023 and plan to submit evidence to their next report on accountability.

Protect in the media

Coverage and profile in the media are an essential part of our work – elevating legal issues to a wider audience and speaking up for the power of whistleblowing in the modern workplace. This year we were featured in more than 50 print and broadcast features, ranging from the Guardian and Financial Times to Sky News and BBC Breakfast television.

As a leading commentator on whistleblowing, we were sought out to provide perspective including on the CBI's sexual harassment scandal, the whistleblowing that brought Lucy Letby to justice as well as the government's ongoing review of the whistleblowing framework. As well as featuring in the mainstream press it is key for Protect to connect with sector media to help reach those working in business who can learn from our training and consultancy work.



The Standard



INDEPENDENT

HR

PM
People Management

The Guardian



PERSONNEL TODAY

**THE BUREAU
OF INVESTIGATIVE JOURNALISM**

Thank You

Throughout the year, we are deeply grateful for our supporters and the good work they make possible.

Special thanks go to the generosity and expertise of our volunteers from law firms and chambers, from the members of our Legal Support Network to those who help us with publications, events and meetings.

Allen & Overy

Abbiss Cadres

Baker McKenzie

BDBF LLP

Cloisters

CM Murray LLP

Doughty Street Chambers

Freshfields Bruckhaus

Deringer

Gowling WLG

Heminsley Law

Howard Kennedy

Irwin Mitchell

Keystone Law

Kingsley Napley

James & West Law

Leighday

Lewis Silkin

Linklaters

Littleton Chambers

Matrix Chambers

McCabe and Co Solicitors

Old Square Chambers

Outer Temple

RPC

Slaughter & May

St Philips Chambers

Thrive Law

YESslaw

1 Crown Office Row

3 Paper Buildings

11 KBW

39 Essex Chambers



Annual Reports and Financial Statements

Reference and Administrative Details

Trustees	S Gaysford J Graham K Jordan L McLynn (Chair from 3 July 2023) F Morris-Jones (Deputy Chair) R Passi R Wansbrough-Lloyd D Widdowson
Company Secretary	Alice Norga (appointed 6 February 2024)
Registered Office	The Green House 244-254 Cambridge Heath Road London E2 9DA
Registered Company Office	02849833 (England and Wales)
Registered Charity Number	1025557
Auditors	Azets Audit Services Statutory Auditor 2nd Floor, Regis House 45 King William Street London EC4R 9AN
Bankers	CAF Bank Kings Hill West Malling Kent ME19 4TA

Statutory Information: Protect (Whistleblowing Advice) Limited is a registered charity (No. 1025557) and a company limited by guarantee (No. 02849833). Our registered address is The Green House, 244-254 Cambridge Heath Road, London, E2 9DA

Financial Review – where does the money come from?

We continue to be largely a self-funded organisation, with most of our income being from employer membership of Protect and the income we generate from our consultancy and training work. However, we were delighted to have the generous support of three charitable foundations in 2023 – the Joseph Rowntree Charitable Trust, The Joffe Charitable Trust, and A B Charitable Trust. Their funding allows us to campaign for legal reform, to build our policy networks particularly in the anti-corruption space, to encourage better workplace practices among employers, and to keep our vital advice service functioning.

In 2023 we were also pleased to have the generous support of Linklaters who provided the venue, and much more support, for our anniversary conference, and further sponsorships from the NatWest Group and Littleton Chambers towards the conference.

We received benefits in kind from other law firms, including their trainee solicitors on secondment, as well as support with design work and making rooms available for meetings and events.

The Trustees ensure that our self-funding status, and our receipt of benefits, does not result in conflicts which could undermine or constrain our independence or our charitable purposes.

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The Trustees have adopted the provisions of the Accounting and Reporting by Charities: statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Review of Financial Activity

Thanks to several successful years in which we have been able to improve our reserves, the Trustees agreed to invest in 2023 and took on several new staff. We ended the year with a planned loss of £46,975.

Review of Financial Position

The Trustees keep the required level of reserves under review and aspire to maintain reserves in the range £175,000 to £275,000. At the end of 2023, the charity has reserves of £283,834 - just above this comfortable level. The charity has an adequate balance sheet at year end and a good level of cash (£543,250).

Risk Management

The charity maintains a risk register which is regularly reviewed by the Audit and Risk Committee and reported to the Board. During 2023 the following risks were deemed to have the biggest potential impact:

- An income shortfall – the uncertain economic outlook meant that Trustees carefully monitored sales and considered the charity's income at every Board meeting. They agreed a revised budget in the light of staffing changes in the business support team.
- Data security/data protection – Trustees approved the appointment of an IT manager and noted that the Data Protection Officer provided training to all staff.
- An increase in competition - a range of organisations offer whistleblowing training and consultancy. Our unique selling point however, is that we are the only organisation seeing whistleblowing in the round, able to bring the perspective from employer best practice, whistleblowers calling the advice line, and our policy work.

Going concern

After reviewing the charity's forecasts and projections and taking into account economic conditions and possible changes in sales performance, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Structure, Governance and Management

Directors/Trustees

The Directors are also the charity Trustees for the purposes of charity law. Trustees meet at least four times a year and have established Audit and Risk and Remuneration committees.

The Trustees who served during the year were: Paul Boyle (Chair until 3 July 2023), Alex Gardiner (resigned 25 April 2023), Simon Gaysford (Chair of the Remuneration Committee), Julia Graham, Karen Jordan (Chair of the Audit and Risk Committee), Lucy McLynn (Chair from 3 July 2023), Frances Morris-Jones (Deputy Chair), Ravinder Passi, Rebecca Wansbrough-Lloyd and David Widdowson.

Our company secretary, Rebecca Durkin, stood down in February 2024 and Alice Norga has been appointed to take her place.

Executive Officers

Elizabeth Gardiner is the Chief Executive. Jon Cunningham is the Business Development Director, Andrew Pepper-Parsons is the Director of Policy and Communications, and Sybille Raphael is the Legal Director.

Related Parties

During the year the charity entered into no transactions with any parties deemed to be related.

Trustees' responsibilities statement

The Trustees (who are also Directors of Protect (Whistleblowing Advice) Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

The auditor, Azets Audit Services, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Report of the Trustees was approved by the Board on 7 May 2024 and signed on their behalf by:



L McLynn
Chair

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PROTECT (WHISTLEBLOWING ADVICE) LIMITED

Opinion

We have audited the financial statements of Protect (Whistleblowing Advice) Limited (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PROTECT (WHISTLEBLOWING ADVICE) LIMITED

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PROTECT (WHISTLEBLOWING ADVICE) LIMITED

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 24, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

John Howard (Senior Statutory Auditor)

For and on behalf of Azets Audit Services
Statutory Auditor
2nd Floor, Regis House
45 King William Street
London
EC4R 9AN

Date: 17 May 2024

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

		2023	2023	2023	2022
	Notes	Unrestricted	Restricted	Total funds	Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	67,258	-	67,258	48,346
Charitable activities	4				
Business consultancy		118,613	-	118,613	200,013
Membership		732,019	-	732,019	662,704
Investment income	5	12,063	-	12,063	1,865
Other income	6	101,052	-	101,052	57,926
Total		<u>1,031,005</u>	<u>-</u>	<u>1,031,005</u>	<u>970,854</u>
EXPENDITURE ON					
Charitable activities	7				
Business support and fundraising		348,098	-	348,098	271,977
Advice line		516,533	-	516,533	403,578
Public Education and Policy		168,433	-	168,433	131,601
Development and Growth		44,916	-	44,916	35,094
Total		<u>1,077,980</u>	<u>-</u>	<u>1,077,980</u>	<u>842,250</u>
NET INCOME		(46,975)	-	(46,975)	128,604
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>330,809</u>	<u>-</u>	<u>330,809</u>	<u>202,205</u>
TOTAL FUNDS CARRIED FORWARD	17	<u>283,834</u>	<u>-</u>	<u>283,834</u>	<u>330,809</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2023

	Notes	2023 Total funds £	2022 Total funds £
FIXED ASSETS			
Tangible assets	13	-	-
CURRENT ASSETS			
Debtors	14	252,268	243,977
Cash at bank		543,250	590,071
CREDITORS			
Amounts falling due within one year	15	(511,684)	(503,239)
NET CURRENT ASSETS		283,834	330,809
TOTAL ASSETS LESS CURRENT LIABILITIES		283,834	330,809
NET ASSETS		283,834	330,809
FUNDS	17		
Unrestricted funds		283,834	330,809
Restricted funds		-	-
TOTAL FUNDS		283,834	330,809

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 7 May 2024 and were signed on its behalf by:



.....
L McLynn – Chair

The notes form part of these financial statements

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities:			
Cash generated from operations	19	(58,884)	146,940
Net cash provided by operating activities		(58,884)	146,940
Cash flows from investing activities:			
Interest received		12,063	1,865
Net cash provided by/(used in) investing activities		12,063	1,865
Cash flows from financing activities:			
Capital repayments in year		-	-
Net cash provided by/(used in) financing activities		-	-
Change in cash and cash equivalents in the reporting period		(46,821)	148,805
Cash and cash equivalents at the beginning of the reporting period		590,071	441,266
Cash and cash equivalents at the end of the reporting period		543,250	590,071

The notes form part of these financial statements

1. STATUTORY INFORMATION

Protect (Whistleblowing Advice) Limited is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered address can be found on the Reference and Administrative Details page.

2. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Public Benefit

The charitable company meets the definition of a public benefit entity under FRS 102.

Legal Status

The charity is a company limited by guarantee and has no share capital. The liability of each Trustee in the event of winding up is limited to £1.

Going Concern

After reviewing the charity's forecasts and projections and taking into account the economic conditions and possible changes in trading performance, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Consequently, the trustees have a reasonable expectation that the company will have sufficient funds to continue to meet its liabilities as they fall due for the foreseeable future and therefore have prepared the financial statements on a going concern basis.

2. ACCOUNTING POLICIES – continued

Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The charity currently has no designated funds.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted; the estate has been finalised and notification has been made by the executor(s) to the charity that the distribution will be made; or when a distribution is received from the estate. Receipt of a legacy, in whole or in part is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from charitable activities represents net amounts receivable, excluding any value added tax. Where income relates to services to be provided over a number of years, income is matched to the service provision and income invoiced in advance is deferred to future years.

Donated professional services and donated facilities are recognised as income when the charity has control over the item; any conditions associated with the donated item have been met; the receipt of economic benefit from the use by the charity of the item is probable; and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the Trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

2. ACCOUNTING POLICIES – continued

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following heading:

Expenditure on charitable activities which includes costs in relation to Business Support and Fundraising; Advice Line; Public Education and Policy and Development and Growth.

Allocation and Apportionment of Costs

Resources expended that relate directly to specific activity are allocated solely to that activity. All other resources expended are allocated based on total staff time. Other resources expended and support costs are allocated to charitable activities based on total staff time.

Tangible Fixed Assets

Depreciation is provided over the following annual rates in order to write off the costs less estimated residual value of each asset over its estimated useful life.

Fixtures and fittings	4 years straight line
Computer equipment	4 years straight line

Assets that are expected to be of continuing use to the charity are capitalised at either their cost to the charity or, if donated, at their estimated market value. Assets with a value of less than £1,000 are expensed at the point of purchase. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Trade and Other Debtors

Trade and other debtors are measured at transaction price less any impairment.

Current Asset Investments

Current asset investments comprise cash deposits with an original maturity date of more than 3 months.

Cash and Cash Equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less. For the purpose of the consolidated cash flow statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

Trade and Other Creditors

Trade and other creditors are measured at their transaction price unless the arrangement constitutes a financing transaction in which case the transaction is measured at present value of future payments discounted at prevailing market rate of interest. Other financial liabilities are initially measured at fair value net of their transaction costs. They are subsequently measured at amortised cost using the effective interest method.

2. ACCOUNTING POLICIES – continued

Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

Employee Benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service. The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

Taxation

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Judgements and Key Sources of Estimation Uncertainty

The preparation of financial statements requires management to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on a continuing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. The Trustees consider that there are no significant judgements or estimates in the preparation of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations (unrestricted)	15,258	18,346
Benefit in-kind	52,000	30,000
	67,258	48,346

In 2023 we benefited from pro bono support from trainee solicitors from Baker McKenzie and Howard Kennedy LLP who were seconded to us for 3 or 6 month placements. We estimate the value of this to be around £30,000 over the year.

In 2023 we also benefited from pro bono support towards our annual conference and for design and publication costs from two law firms, which we estimate is worth around £22,000.

4. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Incoming resources from charitable activities	Business consultancy	118,613	200,013
Incoming resources from charitable activities	Membership	732,019	662,704
		850,632	862,717

5. INVESTMENT INCOME

	2023	2022
	£	£
Investment income	12,063	1,865

6. OTHER INCOME

	2023	2022
	£	£
Grant income	101,052	57,926

Included within grant income is an amount of £61,052 received from Joseph Rowntree Charitable Trust, £15,000 from AB Charitable Trust and £25,000 from Joffe Charitable Trust.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. CHARITABLE ACTIVITIES COSTS

	Direct costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Business support and fundraising	314,429	33,669	348,098
Advice line	466,572	49,961	516,533
Public Education and Policy	152,142	16,291	168,433
Development and Growth	40,572	4,344	44,916
	973,715	104,265	1,077,980

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	795,011	618,645
Non-staff costs	178,704	111,207
	973,715	729,852

9. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Business support and fundraising	18,063	15,606	33,669
Advice line	26,803	23,158	49,961
Public Education and Policy	8,740	7,551	16,291
Development and Growth	2,330	2,014	4,344
	55,936	48,329	104,265

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	-	3,509
Operating lease rentals	38,769	34,783
Auditor's remuneration - statutory audit	7,250	6,750
Auditor's remuneration - other services	1,750	1,600
	<u> </u>	<u> </u>

Non-staff costs are made up of:

	2023	2022
	£	£
Premises	55,763	54,505
Communications	5,603	4,480
Depreciation	-	3,509
Training and library	2,255	8,233
Public relations and marketing	20,914	11,971
Office costs: Computer and photocopier	18,132	20,241
Other office expenses	11,276	8,153
Auditor's remuneration - statutory audit	7,250	6,750
Auditor's remuneration - non-audit services	1,750	1,600
Professional fees	52,000	30,000
Provision for bad debts	18,106	5,000
Other	11,294	7,978
	<u> </u>	<u> </u>
	<u>204,343</u>	<u>162,420</u>

11. TRUSTEES' REMUNERATION AND OTHER BENEFITS

No Trustees received remuneration or other benefits during either the current or the prior year.

No Trustees received reimbursements for expenses during either the current or the prior year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. STAFF COSTS

	2023	2022
	£	£
Salaries and wages	760,528	581,762
Social security costs	65,913	52,275
Employer's contribution to defined contribution pension scheme	27,084	25,241
Other staff costs	20,113	20,552
	873,638	679,830

The average full-time employees' equivalent number during the year was 21.3 (2022: 17.5).

Employees remunerated in excess of £60,000 excluding employer's pension contributions are as follows:

	2023	2022
	No.	No.
£60,001 to £70,000	2	2

The aggregate employer pension expense in relation to these employees was £7,044 (2022: £7,044).

Staff costs have been allocated on a percentage basis over the charitable activity cost headings.

The key management personnel has increased to four members of staff, as set out in the Report of the Trustees under Executive Officers. The total employee benefits of the key management personnel of the charitable company were £267,368 (2022: £191,457).

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Total £
COST			
At 1 January 2023	22,888	36,402	59,290
Additions	-	-	-
	22,888	36,402	59,290
DEPRECIATION			
At 1 January 2023	22,888	36,402	59,290
Charge for the year	-	-	-
	22,888	36,402	59,290
NET BOOK VALUE			
At 31 December 2023	-	-	-
At 31 December 2022	-	-	-

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	214,248	217,438
Other debtors	3,126	6,483
Prepayments and accrued income	34,894	20,056
	<u>252,268</u>	<u>243,977</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	8,752	8,326
Social security and other taxes	101,146	96,374
Accruals and deferred income	401,786	398,539
	<u>511,684</u>	<u>503,239</u>

Deferred income reconciliation:

	2023	2022
	£	£
Brought forward balance at 1 January	383,426	367,327
Amounts recognised as incoming resources in the year	(383,426)	(367,327)
Amount deferred at 31 December	375,028	383,426
	<u>375,028</u>	<u>383,426</u>

Deferred income consists of subscription income and income in relation to retainers and consultancy fees. An element of the income has been deferred at the year-end due to the subscription period spanning over the financial year end or the income having been received in advance.

16. LEASING AGREEMENTS

Total minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	34,694	32,772
Between one and five years	45,214	73,594
	<u>79,908</u>	<u>106,366</u>

The above commitment relates to the charity's office and the total commitment shown is for the length of the lease. Protect (Whistleblowing Advice) Limited can terminate the lease agreement at any time giving the landlord four months' notice in writing.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. MOVEMENT IN FUNDS

	At 01/01/2023 £	Net movement in funds £	At 31/12/2023 £
Unrestricted funds			
General funds	330,809	(46,975)	283,834
Restricted funds	-	-	-
TOTAL FUNDS	<u>330,809</u>	<u>(46,975)</u>	<u>283,834</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	1,031,005	(1,077,980)	(46,975)
TOTAL UNRESTRICTED FUNDS	<u>1,031,005</u>	<u>(1,077,980)</u>	<u>(46,975)</u>

	Incoming resources £	Resources expended £	Movement in funds £
Restricted funds			
General funds	-	-	-
TOTAL RESTRICTED FUNDS	<u>-</u>	<u>-</u>	<u>-</u>

18. PENSION COMMITMENTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund. The amounts payable at year end was £4,301 (2022: £3,111) and is included in creditors under other tax and social security.

	2023 £	2022 £
Contributions payable by the company for the year	<u>27,084</u>	<u>25,241</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

19. RECONCILIATION OF NET INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	(46,975)	128,604
Adjustments for:		
Depreciation charges	-	3,509
Interest received	(12,063)	(1,865)
Decrease in debtors	(8,291)	(17,729)
Increase in creditors	8,445	34,421
Net cash provided by operating activities	(58,884)	146,940

20. RELATED PARTY DISCLOSURES

There are no related party transactions to disclose for the current or the prior year.

21. ULTIMATE CONTROLLING PARTY

The company is considered to have no ultimate controlling party.