

CHRISTIAN WATCH

Directors Report to the members of Christian Watch for the year ended 31 December 2022

The trustees present the report and financial statements for the year ended 31 December 2022 which have been prepared in accordance with the Companies Act 2006, 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 (FRS101), and the memorandum and articles of association.

Legal Status

Christian Watch is a company limited by guarantee and not having a share capital. Its governing documents are its memorandum and articles of association. Christian Watch is a registered charity and the members of the executive committee are the directors for Companies Act purposes and trustees under charity legislation.

Objectives and Activities

The objectives for which Christian Watch was established are set out in the objects clauses of its memorandum of association. Primarily these are:

- To uphold the Protestant Reformed Faith upon which our national constitution was established;
- To promote general awareness of our nation's departure from the laws of God as given in the Holy Scriptures;
- To form and support local contact groups throughout the United Kingdom, also to promote the Word of God and to disseminate information in the local area;
- To convey the biblical message as it currently applies to our nation and to the unrighteous laws passed by governments in recent times;
- To inform Protestants of the possible loss of their religious liberties resulting from current and proposed developments and legislation with the UK and the European Union; and
- To encourage all who the Lord has awakened to the serious state of our nation, spiritually, morally and ethically, to warn others of the inevitable judgement of God unless true repentance is given so that many will turn to serve the Lord.

Christian Watch continues to pursue these objectives through the provision of information through regular newsletters, selling literature and other media. It organises meetings, local contact groups and advertising throughout the UK and provides advice to anybody requesting it regarding the promotion of the Protestant Christian religion.

Financial Review

At 31 December 2022 Christian Watch had net assets of £27,436 and an operating surplus of income over expenditure for the year ended 31 December 2022 was £16,996. Christian Watch is funded from subscriptions from members, gifts and donations and holds its assets primarily in bank and deposit accounts.

Balance Sheet

As at 31 December 2022

	2022	2021
	£	£
Fixed assets		
Tangible assets	-	-
	-	-
Current assets		
Cash at bank	27,436	10,552
	xx	10,552
Creditors: amounts falling due within one year	-	12
Net current assets	27,436	10,440
Net assets	27,436	10,440
Accumulated Funds	27,436	10,440

These financial statements have been prepared in accordance with the Charities SORP (FRS 102).

For the year ending 31 December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved, and authorised for issue by the Board of Directors on 19 April 2023 and signed on their behalf by

M Brookes

M. S. Brookes

COMPANY REGISTRATION NO: 04425268

Independent examiner's report to the trustees of Christian Watch on the financial statements for the year ended 31 December 2022

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking 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 no opinion is given as to whether the financial statements present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with 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 130 of the Charities Act and to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Euan Menzies
ICAEW

19 April 2023

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