

CITIZENS' WATCH INTERNATIONAL

England & Wales · Charity number 1161837

Details

Other names CWI

Status Registered

Legal form CIO

Registered 2015-05-26

Register [View on the Charity Commission register](#)

Contact

Address 5 Northampton Park
London
N1 2PP

Phone 07805399010

Email info@citwatchlondon.org

Website <http://citwatchlondon.org>

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC IN THE RUSSIAN FEDERATION AND THE COUNTRIES OF THE FORMER SOVIET BLOCK;? PROMOTING THE EFFECTIVE OPERATION OF THE LEGAL SYSTEM AND THE RULE OF LAW;? ADVANCING EDUCATION FOR THE PERFORMERS OF CRIMINAL AND CIVIL JUSTICE SYSTEMS;? RAISING AWARENESS IN HUMAN RIGHTS, INCLUDING EQUALITY AND DIVERSITY.

Activities: Following the study visit of Russian lawyers to London, a series of educational events and exchange of experiences will be organised for practising defence lawyers in the Northwest Region of Russia in 2016/17. The training will address the principles of fair trial, professional legal ethics and practical skills. The project is funded by the FCO Russia Civil Society Fund.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- Armenia
- Georgia
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£6,219	£24,496	-	-
2024-03-31	£25,233	£9,348	-	-
2023-03-31	£39,425	£71,774	-	-
2022-03-31	£40,462	£9,019	-	-
2021-03-31	£49,217	£50,329	-	-

Trustees

Name	Role	Appointed
THOMAS PRICE QC	Chair	2015-05-12
ANDREW KARL NICHOLAS BERNHARDT		2015-05-12
Duncan Jones		2022-03-21
KEITH FREDERICK DAVIES		2015-05-12
MARTHA BLOM-COOPER		2015-05-12

CITIZENS' WATCH INTERNATIONAL

England & Wales - Charity number 1161837

Accounts

Charity Registration in England and Wales No. 1161837

CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
UNAUDITED TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
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**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	A K N Bernhardt M Blom-Cooper K F Davies D Jones J K Harding CBE T Price KC (Chair)
Principal address	5 Northampton Park London N1 2PP
Independent Examiner	Stuart Davis Associates UK Ltd Bank Chambers St Petersgate Stockport SK1 1AR
Bankers	Unity Trust Bank Four Brindleyplace Birmingham B1 2JB

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT**

The Board of Trustees submit their annual report and the financial statements of Citizens' Watch International for the year ended 31 March 2025. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of the 'Charities SORP (FRS 102) - 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)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objects

Citizens' Watch International's (CWI) objects are to promote, for the public benefit within Russia and the countries of Eastern Europe; the sound administration of justice and proper administration of law by promoting education, training and research in the law and legal process; the efficiency and effectiveness of legal proceedings and legal advice; the provision of mediation and alternative dispute resolution; supervision and social rehabilitation of offenders in community-based alternatives to prison; and respect for human rights among individuals and corporations.

Activities

The main activities of Citizens' Watch International are educational programmes which aim to advance sound administration of law by offering learning opportunities for young lawyers in Post-Soviet countries. Through training, professional discussions with English colleagues and observing court proceedings in the UK, lawyers from Russia and other countries can learn practical skills in criminal litigation and protection of the rights of vulnerable groups; exchange views on adversary trial, equality of arms, confidentiality, professional ethics and procedural issues; and use the knowledge gained for their own professional development.

The training programmes also provide opportunities for participants to compare criminal and civil proceedings, share best practices, exchange views on protecting the professional interests of the legal community and be engaged in today's international legal dialogue. Leading experts and practitioners are invited to take part in various events of the programmes as trainers, lecturers, and speakers. Throughout the process of determining these activities, the Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity.

Achievements and performance in 2024-25

In the second and final phase of the project "*Amicus Curiae: Professional Development of the New Generation of Lawyers*," CWI carried out the following events:

The Rule of Law Dialogues. Eight discussions were held online between guest speakers and young lawyers from July to December 2024 on a wide range of subjects, including *professional ethics of lawyers*, *professional skills*, *the theory of law*, *environmental expertise*, *the law of the digital world*, and *law and genome editing*.

Student Research Competition. In April 2024, at the final stage of the essay competition on the *Universal Standards of Human Rights*, the results were announced selecting six best papers. In May, the participants took part in the final round-table with invited experts in international criminal law, European Human Rights law, constitutional law, and comparative legal studies. Law students presented their papers and the experts delivered their comments. The winners were invited to take placements with leading NGOs specialising in constitutional justice where they had the opportunity to help handle real cases.

As a result of the project:

- More than 220 law students and young lawyers got awareness of the rule of law principles and the application of these principles in contemporary legal practice;
- More than 150 law students fostered skills in conducting legal research and presenting the findings to the public;
- More than 230 law students and young lawyers learned how to analyse a case, develop defences, prepare reasoning, write and deliver statements, and find out what judges expect from efficient lawyers to meet the international standards of a fair trial.
- A network of lawyers and law students specializing or interested in the international child abduction cases was established over the course of the project. The members keep in touch with the international community of family lawyers and the Hague Conference of the International Private Law.
- In total, around 450 participants are now better prepared for their professional life and cooperation with colleagues to promote the Rule of Law and Human Rights standards.

Plans for the future

CWI plans to apply for a new grant and continue the training activities in 2025-26.

Financial review

During the current financial year, the Charity's activities resulted in a deficit of £18,277 (2024 surplus of £15,885), resulting in total funds carried forward to 2025-26 of £1,760 (2024 £20,037), all of which was Unrestricted (2024 £16,294 Restricted £3,743 Unrestricted).

Reserves policy & going concern statement

As at 31 March 2024 the Charity had partly concluded the project Amicus Curiae. The budget for the completion of the project was contained within the Restricted Funds held for the Project. The Charity had no commitments against Unrestricted Funds. Therefore the Trustees are content that Funds held are sufficient, and are content that the Charity should be considered a Going Concern.

Structure, governance and management

Governing document

Citizens' Watch International is a charitable incorporated organisation based on the foundation model, with a constitution that was signed on 12 May 2015. It is registered with the Charity Commission in England and Wales, registration number 1161837. Recruitment and appointment of trustees New Trustees are appointed by the existing Trustees based on the skills and knowledge required by the organisation at that point in time. Any new Trustees are inducted by the current board and provided with copies of the constitution and the latest annual report and accounts for their information, as well as to help them form an understanding of the work of the Charity. All Trustees give their time voluntarily and received no remuneration or other benefits.

Organisational structure

The Trustees are responsible for the overall financial control, direction, and work of the Charity. They meet approximately four times a year. Day-to-day responsibilities are delegated to the consultants and volunteers who carry out the individual projects and activities, within a framework of approved policies. The Trustees sought advice from several advisors, including both legal and financial advisors to enable the Board to understand the major risks facing the organisation. Through this work a basic set of policies and procedures around the risks that were identified. These will be reviewed on a regular basis by the board.

Statement of board of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of income over expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that the content of the annual review in pages 3-4 of this document as well as the legal and administrative information on page 2, meet the requirements of the Trustees' Annual Report under Charity law.

They also confirm that the financial statements have been prepared in accordance with the charity's constitution and the accounting policies set out in the notes to the accounts, and comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities SORP (FRS 102) '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 2019).

This report was approved and authorised for issue by the Board of Trustees on 1 September 2025 and signed on its behalf on its behalf by:



Duncan Jones,
Treasurer

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
INDEPENDENT EXAMINERS REPORT**

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the year ended 31/03/2025

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stuart Davis, FCMA
Stuart Davis Associates UK Ltd
28th August 2025

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

Statement of Financial Activities for the year ended 31 March 2025

		Unrestricted	2025 Restricted	Total	2024 Total
	Notes	Funds	Funds	Funds	Funds
				£	£
Income from:					
Grants & Donations	2	-	6,214	6,214	25,233
Other Incoming Resources		5	-	5	-
Total		<u>5</u>	<u>6,214</u>	<u>6,219</u>	<u>25,233</u>
Expenditure on					
Charitable activities	3	-	22,506	22,506	9,054
Management & Administration	4	1,990	-	1,990	294
Total		<u>1,990</u>	<u>22,506</u>	<u>24,496</u>	<u>9,348</u>
Net (expenditure)/income		<u>(1,985)</u>	<u>(16,292)</u>	<u>(18,277)</u>	<u>15,885</u>
Reconciliation of funds:					
Total funds brought forward		3,743	16,294	20,037	4,152
Transfer between funds		1	(1)	-	
Total funds carried forward		<u>1,760</u>	<u>0</u>	<u>1,760</u>	<u>20,037</u>

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
BALANCE SHEET
AS AT 31 MARCH 2025**

	Notes	2025 Total Funds £	2024 Total Funds £
Fixed Assets			
Tangible Assets		-	-
Intangible Assets		-	-
		<u>-</u>	<u>-</u>
Current Assets			
Debtors	5	6,214	-
Cash at bank and in hand		2,661	20,637
		<u>8,875</u>	<u>20,637</u>
Creditors			
Amounts falling due within one year	6	7,115	600
		<u>1,760</u>	<u>20,037</u>
Net Current Assets			
		<u>1,760</u>	<u>20,037</u>
Net Assets			
		<u>1,760</u>	<u>20,037</u>
Funds			
Restricted funds	7	-	16,294
Unrestricted funds		1,760	3,743
Total funds		<u>1,760</u>	<u>20,037</u>

These Financial Statements were approved and authorised for issue by the

Board of Trustees on 1 September 2025 and signed on their behalf by:



Duncan Jones
Treasurer

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the CIO, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019). The financial statements have been prepared under the historical cost convention.

The CIO has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows
- the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d)

Critical accounting judgements and key sources of estimation uncertainty

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Income

Income is recognised when the CIO has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the CIO to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated directly to charitable activities as any fundraising costs are immaterial. A breakdown of these expenses is outlined in Note 3 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

General funds are unrestricted funds which can be used in accordance with the charitable objectives at the discretion of the Trustees, and which have not been designated for other purposes.

Restricted funds can only be used for particular purposes within the objects of the CIO. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering such funds are charged against the specific fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and accruals

Creditors are recognised where the CIO has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

2 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	2025 Restricted Funds £	Total Funds £
Grant Income	-	6,214	6,214
Other Donations	-	-	-
Other Incoming Resources	5	-	5
	<u>5</u>	<u>6,214</u>	<u>6,219</u>
		2024	
	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds £</i>
<i>Grant Income</i>	-	25,220	25,220
<i>Other Donations</i>	13	-	13
<i>Other Incoming Resources</i>	-	-	-
	<u>13</u>	<u>25,220</u>	<u>25,233</u>

3 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	2025 Restricted Funds £	Total Funds £
Programme Costs	-	22,506	22,506
Legal and Professional Fees	-	-	-
	<u>-</u>	<u>22,506</u>	<u>22,506</u>
		2024	
	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds £</i>
<i>Programme Costs</i>	-	8,454	8,454
<i>Legal and Professional Fees</i>	-	600	600
	<u>-</u>	<u>9,054</u>	<u>9,054</u>

4 EXPENDITURE ON MANAGEMENT AND ADMINISTRATION

	2025 Total Funds £	2024 Total Funds £
Administration	1,390	294
Legal and Professional Fees	600	-
	<u>1,990</u>	<u>294</u>

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

Legal and professional fees include, but not exclusively:			Total Funds 2025	<i>Total Funds 2024</i>	
Independent Examination			600	600	
5 DEBTORS AND PREPAYMENTS			31 Mar 2025	<i>31 Mar 2024</i>	
			£	<i>£</i>	
Prepayments and accrued income			6,214	-	
			<u>6,214</u>	<u>-</u>	
6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			31 Mar 2025	<i>31 Mar 2024</i>	
			£	<i>£</i>	
Trade creditors			-	8,600	
Accruals			7,115	-	
			<u>7,115</u>	<u>8,600</u>	
7 ANALYSIS OF CHARITY FUNDS	At 1/4/24	Income	Expenditure	Transfer	At 31/3/25
	£	£	£	£	£
Restricted Funds:					
Amicus Curiae	16,294	6,214	22,506	(1)	0
Unrestricted Funds:					
General Fund	3,743	5	1,990	1	1,760
Total funds	<u>20,037</u>	<u>6,219</u>	<u>24,496</u>	<u>-</u>	<u>1,760</u>

Restricted Funds

Where a donor restricts use of funds granted to a specific purpose they are treated as Restricted Funds as defined in the Statement of Recommended Practice. Expenditure incurred from the Restricted Funds is separately recorded against the corresponding income. During the year ended 31 March 2024, Restricted Funds income and usage was

Restricted Grants	At 1/4/24	Income	Expenditure	Transfer	At 31/3/25
Ministerie Van Buitenlandsezaken	16,294	6,214	22,506	(1)	0
Total	<u>16,294</u>	<u>6,214</u>	<u>22,506</u>	<u>(1)</u>	<u>0</u>

Programmes Funded by Restricted Funds

Amicus Curiae: Professional Development of the New Generation of Lawyers is funded by the Dutch Ministry of Foreign Affairs. The programme consists of a series of training events for young lawyers and law students, with participation of British and Dutch experts.

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

8 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	<i>2024 Total Funds £</i>
Fixed Assets	-	-	-	-
Current Assets	2,755	6,120	8,875	12,752
Current Liabilities	(995)	(6,120)	(7,115)	(8,600)
Total	<u>1,760</u>	<u>-</u>	<u>1,760</u>	<u>4,152</u>

9 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, expenses, or other benefits for the year ended 31 March 2025 (2024 - £nil).

10 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year ended 31 March 2025 (2024 £Nil).

11 GUARANTEES AND SECURED CHARGES

As at 31 March 2025, the Charity had neither any outstanding guarantees to third parties, nor any debts secured against assets of the Charity (2024: £Nil)

12 GRANT-MAKING POLICY

Citizen's Watch International is not a grant-making organisation and made no grants to individuals or institutions in the year ended 31 March 2025 (2024 £Nil).

13 KEY MANAGEMENT PERSONNEL

On behalf of the Board of Trustees, Mr Andrew Bernhardt (a Trustee) is considered to be the Key Management Person of the Charity. He received no remuneration, expenses, or other benefits for the year ended 31 March 2025 (2024 - £nil).

CITIZENS' WATCH INTERNATIONAL

England & Wales - Charity number 1161837

Accounts

Charity Registration in England and Wales No. 1161837

CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
UNAUDITED TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

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LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	A K N Bernhardt M Blom-Cooper K F Davies D Jones J K Harding CBE T Price QC (Chair)
Principal address	5 Northampton Park London N1 2PP
Independent Examiner	Stuart Davis Consulting Ltd 23 Carnforth Road Heaton Chapel Stockport SK4 5LL
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Unity Trust Bank Four Brindleyplace Birmingham B1 2JB

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(A CHARITABLE INCORPORATED ORGANISATION)
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The training programmes also provide opportunities for participants to compare criminal and civil proceedings, share best practices, exchange views on protecting the professional interests of the legal community and be engaged in today's international legal dialogue. Leading experts and practitioners are invited to take part in various events of the programmes as trainers, lecturers, and speakers. Throughout the process of determining these activities, the Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity.

Achievements and performance in 2023-24

In 2023, CWI started a new project Amicus Curiae: Professional Development of the New Generation of Lawyers. A number of training events were carried out online during the first six months of the Project, from 1 October 2023 to 31 March 2024:

October 2023 - February 2024. Law student competition on Constitutional Justice. The teaching case focused on freedom of expression and access to justice. 200 law students in 46 teams registered for the competition. 26 teams presented a full set of memoranda. 18 teams participated in final rounds on 1-3 February 2024. The final rounds were organised in a "face-to-face" format, for the first time since a long period of COVID restrictions. 46 judges, including leading lawyers and a former constitutional judge, reviewed the documents and assessed the arguments. Law students demonstrated high interest in constitutional justice and a serious professional level of legal argumentation. The winners were awarded by recently published books on case-law, comparative constitutional justice and Human Rights.

December 2023. Discussion on the Rule of Law, with participation of 30 young lawyers from various jurisdictions;

December 2023 - February 2024. Moot Court on international child abductions: an online court session modelling a real case on the dispute between parents from two different countries over custody of their child. 40 practitioners specialising in international child abduction who work in domestic courts as well as in foreign jurisdictions, and young lawyers interested in this topic joined the preparatory webinar and the online hearing. After the session, experienced experts provided the participants with detailed peer critique and recommendations.

December 2023 - March 2024. Law student essays competition "Universal Standards of Human Rights." The research papers covered a broad range of topical Human Rights issues, e.g. freedom of expression, ban on abortions in private clinics; arbitrary deprivation of citizenship; employment and accommodation rights for persons with disabilities. 21 law students from 11 universities of 6 regions applied for the competition and six best works were selected by the judges. All participants received feedback and recommendations for their further research.

Plans for the future

CWI will continue the work under the Amicus Curiae project according to the agreed plan of activities.

Financial review

During the current financial year, the Charity's activities resulted in a surplus of £15,885 (2023 deficit of £32,348), resulting in total funds carried forward to 2024-25 of £20,037(2023 £4,152). Of this total, £16,294 (2023 £147) was Restricted and £3,743 was Unrestricted (2023 £4,006).

Reserves policy & going concern statement

As at 31 March 2024 the Charity had partly concluded the project Amicus Curiae. The budget for the completion of the project was contained within the Restricted Funds held for the Project. The Charity had no commitments against Unrestricted Funds. Therefore the Trustees are content that Funds held are sufficient, and are content that the Charity should be considered a Going Concern.

Structure, governance and management

Governing document

Citizens' Watch International is a charitable incorporated organisation based on the foundation model, with a constitution that was signed on 12 May 2015. It is registered with the Charity Commission in England and Wales, registration number 1161837. Recruitment and appointment of trustees New Trustees are appointed by the existing Trustees based on the skills and knowledge required by the organisation at that point in time. Any new Trustees are inducted by the current board and provided with copies of the constitution and the latest annual report and accounts for their information, as well as to help them form an understanding of the work of the Charity. All Trustees give their time voluntary and received no remuneration or other benefits.

Organisational structure

The Trustees are responsible for the overall financial control, direction, and work of the Charity. They meet approximately four times a year. Day-to-day responsibilities are delegated to the consultants and volunteers who carry out the individual projects and activities, within a framework of approved policies. The Trustees sought advice from several advisors, including both legal and financial advisors to enable the board to understand the major risks facing the organisation. Through this work a basic set of policies and procedures around the risks that were identified. These will be reviewed on a regular basis by the board.

Statement of board of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of income over expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website.

Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that the content of the annual review in pages 3-4 of this document as well as the legal and administrative information on page 2, meet the requirements of the Trustees' Annual Report under Charity law.

They also confirm that the financial statements have been prepared in accordance with the charity's constitution and the accounting policies set out in the notes to the accounts, and comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities SORP (FRS 102) '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 2019).

This report was approved and authorised for issue by the Board of Trustees on and signed on its behalf on its behalf by:



8 July 2024

Duncan Jones,
Treasurer

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
INDEPENDENT EXAMINERS REPORT**

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the year ended 31/03/2024

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stuart Davis, FCMA
Stuart Davis Consulting Ltd
1st July 2024

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

Statement of Financial Activities for the year ended 31 March 2024

		2024		2023	
	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Income from:				£	£
Grants & Donations	2	18	25,201	25,219	38,876
Other Incoming Resources		14	-	14	550
Total		<u>32</u>	<u>25,201</u>	<u>25,233</u>	<u>39,426</u>
Expenditure on					
Charitable activities	3	-	9,054	9,054	71,744
Management & Administration	4	294	-	294	-
Total		<u>294</u>	<u>9,054</u>	<u>9,348</u>	<u>71,744</u>
Net (expenditure)/income		<u>(262)</u>	<u>16,147</u>	<u>15,885</u>	<u>(32,348)</u>
Reconciliation of funds:					
Total funds brought forward		4,006	147	4,152	36,501
Transfer between funds		-	-	-	-
Total funds carried forward		<u>3,743</u>	<u>16,294</u>	<u>20,037</u>	<u>4,152</u>

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
BALANCE SHEET
AS AT 31 MARCH 2024**

		2024	<i>2023</i>
		Total	<i>Total</i>
	Notes	Funds	<i>Funds</i>
		£	£
Fixed Assets			
Tangible Assets		-	-
Intangible Assets		-	-
		<u>-</u>	<u>-</u>
Current Assets			
Debtors	5	-	-
Cash at bank and in hand		<u>20,637</u>	<u>12,752</u>
		20,637	12,752
Creditors			
Amounts falling due within one year	6	600	8,600
		<u>20,037</u>	<u>4,152</u>
Net Current Assets		<u>20,037</u>	<u>4,152</u>
Net Assets		<u>20,037</u>	<u>4,152</u>
Funds			
	7		
Restricted funds		16,294	147
Unrestricted funds		<u>3,743</u>	<u>4,006</u>
Total funds		<u>20,037</u>	<u>4,152</u>

These Financial Statements were approved and authorised for issue by the Board of Trustees on _____ and signed on their behalf by:



8 July 2024

Duncan Jones
Treasurer

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the CIO, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019). The financial statements have been prepared under the historical cost convention.

The CIO has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows
- the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d)

Critical accounting judgements and key sources of estimation uncertainty

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Income

Income is recognised when the CIO has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the CIO to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated directly to charitable activities as any fundraising costs are immaterial. A breakdown of these expenses is outlined in Note 3 of the financial statements.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

General funds are unrestricted funds which can be used in accordance with the charitable objectives at the discretion of the Trustees, and which have not been designated for other purposes.

Restricted funds can only be used for particular purposes within the objects of the CIO. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering such funds are charged against the specific fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and accruals

Creditors are recognised where the CIO has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

2 INCOME FROM DONATIONS AND LEGACIES

	2024		
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Grant Income	-	25,201	25,201
Other Donations	18	-	18
Other Incoming Resources	14	-	14
	<u>32</u>	<u>25,201</u>	<u>25,233</u>
	2023		
	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<i>Grant Income</i>	-	38,871	38,871
<i>Other Donations</i>	5	-	5
<i>Other Incoming Resources</i>	550	-	550
	<u>555</u>	<u>38,871</u>	<u>39,425</u>

3 EXPENDITURE ON CHARITABLE ACTIVITIES

	2024		
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Programme Costs	-	8,454	8,454
Legal and Professional Fees	-	600	600
	<u>-</u>	<u>9,054</u>	<u>9,054</u>
	2023		
	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<i>Programme Costs</i>	-	71,174	71,174
<i>Legal and Professional Fees</i>	-	600	600
	<u>-</u>	<u>71,774</u>	<u>71,774</u>

4 EXPENDITURE ON MANAGEMENT AND ADMINISTRATION

	2024 Total Funds £	2023 Total Funds £
Administration	294	-
Legal and Professional Fees	-	-
	<u>294</u>	<u>-</u>

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

Legal and professional fees include, but not exclusively:				Total Funds 2024	<i>Total Funds 2023</i>
Independent Examination				600	600
5 DEBTORS AND PREPAYMENTS				31 Mar 2024	<i>31 Mar 2023</i>
				£	<i>£</i>
Prepayments and accrued income				-	-
				-	-
6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				31 Mar 2024	<i>31 Mar 2023</i>
				£	<i>£</i>
Trade creditors				-	8,600
Accruals				600	-
				600	<i>8,600</i>
7 ANALYSIS OF CHARITY FUNDS	At 1/4/23	Income	Expenditure	Transfer	At 31/3/24
	£	£	£	£	£
Restricted Funds:					
Building Russian Civil Society Capacity	147	-	147	-	-
Amicus Curiae	-	25,201	8,908	-	16,293
Unrestricted Funds:					
General Fund	4,006	32	294	-	3,743
Reserve	-	-	-	-	-
Total funds	4,152	25,233	9,348	-	20,037

Restricted Funds

Where a donor restricts use of funds granted to a specific purpose they are treated as Restricted Funds as defined in the Statement of Recommended Practice. Expenditure incurred from the Restricted Funds is separately recorded against the corresponding income. During the year ended 31 March 2024, Restricted Funds income and usage was

Restricted Grants	At 1/4/23	Income	Expenditure	Transfer	At 31/3/24
UK Foreign & Commonwealth Office	147	-	147	-	-
Ministerie Van Buitenlandsezaken	-	25,201	8,908	-	16,293
Total	147	25,201	9,054	-	16,293

Programmes Funded by Restricted Funds

Building Russian Civil Society Capacity. This programme was concluded in 2022-23. A small balance of £147 remained at the end of the prior year and approval for its use on final travel costs was received from the donor

Amicus Curiae: Professional Development of the New Generation of Lawyers is funded by the Dutch Ministry of Foreign Affairs. The programme consists of a series of training events for young lawyers and law students, with participation of British and Dutch experts.

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

8 ANALYSIS OF NET ASSETS BETWEEN FUNDS	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Fixed Assets	-	-	-	-
Current Assets	3,743	16,894	20,637	12,752
Current Liabilities	-	(600)	(600)	(8,600)
Total	<u>3,743</u>	<u>16,294</u>	<u>20,037</u>	<u>4,152</u>

9 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, expenses, or other benefits for the year ended 31 March 2024 (2023 - £nil).

10 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year ended 31 March 2024 (2023 £Nil).

11 GUARANTEES AND SECURED CHARGES

As at 31 March 2024, the Charity had neither any outstanding guarantees to third parties, nor any debts secured against assets of the Charity (2023: £Nil)

12 GRANT-MAKING POLICY

Citizen's Watch International is not a grant-making organisation and made no grants to individuals or institutions in the year ended 31 March 2024 (2023 £Nil).

13 KEY MANAGEMENT PERSONNEL

On behalf of the Board of Trustees, Mr Andrew Bernhardt (a Trustee) is considered to be the Key Management Person of the Charity. He received no remuneration, expenses, or other benefits for the year ended 31 March 2024 (2023 - £nil).

CITIZENS' WATCH INTERNATIONAL

England & Wales - Charity number 1161837

Accounts

Charity Registration in England and Wales No. 1161837

CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
UNAUDITED TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
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**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

A K N Bernhardt
M Blom-Cooper
R T J Brown
K F Davies
D Jones (appointed 21 March 2022)
J K Harding CBE
T Price QC (Chair)

Principal address

5 Northampton Park
London
N1 2PP

Independent Examiner

Stuart Davis
23 Carnforth Road
Heaton Chapel
Stockport
SK4 5LL

Bankers

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

The Board of Trustees submit their annual report and the financial statements of Citizens' Watch International for the year ended 31 March 2023. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of the 'Charities SORP (FRS 102) - 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)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objects

Citizens' Watch International's (CWI) objects are to promote, for the public benefit within Russia and the countries of Eastern Europe; the sound administration of justice and proper administration of law by promoting education, training and research in the law and legal process; the efficiency and effectiveness of legal proceedings and legal advice; the provision of mediation and alternative dispute resolution; supervision and social rehabilitation of offenders in community-based alternatives to prison; and respect for human rights among individuals and corporations.

Activities

The main activities of Citizens' Watch International are educational programmes which aim to advance sound administration of law by offering learning opportunities for young lawyers in Russia and other Post-Soviet countries. Through training, professional discussions with English colleagues and observing court proceedings in the UK, lawyers from Russia and other countries can learn practical skills in criminal litigation and protection of the rights of vulnerable groups; exchange views on adversary trial, equality of arms, confidentiality, professional ethics and procedural issues; and use the knowledge gained for their own professional development.

The training programmes also provide opportunities for participants to compare criminal and civil proceedings, share best practices, exchange views on protecting the professional interests of the legal community and be engaged in today's international legal dialogue. Leading experts and practitioners are invited to take part in various events of the programmes as trainers, lecturers, and speakers.

Throughout the process of determining these activities, the Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity.

Achievements and performance in 2022-23

During the year ended 31 March 2023 the Charity carried out a project *"Resolving cross-border family disputes: the experience of the UK and other countries."*

The workshop *"The Convention on the Civil Aspects of the International Child Abduction (the Hague 1980 Convention): Interpretation and Application in cross-border family disputes"* took place on 10-11 March 2023 in Yerevan. 60 Lawyers from Russia, Armenia, Georgia, Hungary, Kazakhstan, Czech Republic, Italy and the United Kingdom shared their experiences relating to the application and enforcement of The Convention on the Civil Aspects of the International Child Abduction in their respective jurisdictions. The majority of the participants arrived from a diverse range of Russian regions: Sevastopol, Nizhniy Novgorod, St Petersburg, Moscow, Pskov, Kazan, Ulyanovsk, Krasnodar, Stavropol and Vladivostok. The audience was formed by leading experts in family law and young, less experienced lawyers interested in the subject.

The audience was formed by leading experts in family law and young lawyers interested in the subject. All of them were genuinely engaged in the work for full two days and expressed the desire to continue professional communication and development after the conference. The programme consisted of presentations by keynote speakers, supporting presentations from the regions and practical exercise in analysing eight real-life cases in mini-groups.

In addition to the workshop presentations, three video talks were recorded and made available to the participants: *“Wrongful Removal”*, *“Hearing the Voice of the Child”* and *“Principle 6 of the UN Declaration on the Rights of the Child (1959) in the context of the Hague Convention on International Child Abduction (1980).”*

A guidebook *“Recommendations for lawyers representing families in cross-border conflicts over children”* (130 pp) was specifically written for the purposes of this training programme.

The brochure contains practical guidance for lawyers and other professionals dealing with child abduction cases, as well as template documents that can be used in the proceedings.

Plans for the future

CWI is currently discussing potential projects with the donors and partner organisations.

Financial review

During the current financial year, the Charity’s activities resulted in a deficit of £32,348 (2022 surplus of £31,443), resulting in total funds carried forward to 2023-24 of £4,152 (2022 £36,501). Of this total, £147 (2022 £33,050) was Restricted and awaits the donors approval to divert to Unrestricted Funds, and £4,006 was Unrestricted (2021 £3,451).

Reserves policy & going concern statement

As at 31 March 2023 the Charity had no ongoing commitments, and so the Trustees are content that the Unrestricted funds available of £4,006 are sufficient, and are content that the Charity should be considered a Going Concern.

Structure, governance and management

Governing document

Citizens’ Watch International is a charitable incorporated organisation based on the foundation model, with a constitution that was signed on 12 May 2015. It is registered with the Charity Commission in England and Wales, registration number 1161837. Recruitment and appointment of trustees New Trustees are appointed by the existing Trustees based on the skills and knowledge required by the organisation at that point in time. Any new Trustees are inducted by the current board and provided with copies of the constitution and the latest annual report and accounts for their information, as well as to help them form an understanding of the work of the Charity. All Trustees give their time voluntarily and received no remuneration or other benefits.

Organisational structure

The Trustees are responsible for the overall financial control, direction, and work of the Charity. They meet approximately four times a year. Day-to-day responsibilities are delegated to the consultants and volunteers who carry out the individual projects and activities, within a framework of approved policies. The Trustees sought advice from several advisors, including both legal and financial advisors to enable the board to understand the major risks facing the organisation. Through this work a basic set of policies and procedures around the risks that were identified. These will be reviewed on a regular basis by the board.

Statement of board of trustees’ responsibilities

The Trustees are responsible for preparing the Trustees’ Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of income over expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website.

Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that the content of the annual review in pages 3-4 of this document as well as the legal and administrative information on page 2, meet the requirements of the Trustees' Annual Report under Charity law.

They also confirm that the financial statements have been prepared in accordance with the charity's constitution and the accounting policies set out in the notes to the accounts, and comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities SORP (FRS 102) '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 2019).

This report was approved and authorised for issue by the Board of Trustees on 8 Sept. 2023 and signed on its behalf by:



Duncan Jones,
Treasurer

Independent examiner's report on the account

Report to the trustees/directors/ members of Citizens Watch International

On accounts for the year ended

31st March 2023

Charity no : 1161837

Company no : CE004210

Responsibilities and basis of report

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31/03/2023**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 23/08/2023

Name: Stuart Davis

Relevant professional qualification(s) or body (if any): CIMA

Address: 23 Carnforth Road, Heaton Chapel, Stockport, SK4 5LL

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

Statement of Financial Activities for the year ended 31 March 2023

		2023	2022	
	Notes	Unrestricted Funds	Restricted Funds	
		Total Funds	Total Funds	
		£	£	
Income from:				
Grants & Donations	2	5	38,871	38,876
Other Incoming Resources		550	-	550
Total		<u>555</u>	<u>38,871</u>	<u>39,425</u>
Expenditure on				
Charitable activities	3	-	71,774	71,774
Management & Administration	4	-	-	-
Total		<u>-</u>	<u>71,774</u>	<u>71,774</u>
Net (expenditure)/income		<u>555</u>	<u>(32,903)</u>	<u>(32,348)</u>
Reconciliation of funds:				
Total funds brought forward		3,451	33,050	36,501
Transfer between funds		-	-	-
Total funds carried forward		<u>4,006</u>	<u>147</u>	<u>4,152</u>

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
BALANCE SHEET
AS AT 31 MARCH 2023**

	Notes	2023 Total Funds £	2022 Total Funds £
Fixed Assets			
Tangible Assets		-	-
Intangible Assets		-	-
		<u>-</u>	<u>-</u>
Current Assets			
Debtors	5	-	22,000
Cash at bank and in hand		12,752	12,752
		<u>12,752</u>	<u>34,752</u>
Creditors			
Amounts falling due within one year	6	8,600	-
		<u>21,352</u>	<u>34,752</u>
Net Current Assets			
		<u>21,352</u>	<u>34,752</u>
Net Assets			
		<u>21,352</u>	<u>34,752</u>
Funds	7		
Restricted funds		147	33,050
Unrestricted funds		4,006	3,451
Total funds		<u>4,152</u>	<u>36,501</u>

These Financial Statements were approved and authorised for issue by the Board of Trustees on 8 Sept. 2023 and on their behalf by:



Duncan Jones
Treasurer

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the CIO, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019). The financial statements have been prepared under the historical cost convention.

The CIO has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows
- the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d)

Critical accounting judgements and key sources of estimation uncertainty

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Income

Income is recognised when the CIO has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the CIO to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated directly to charitable activities as any fundraising costs are immaterial. A breakdown of these expenses is outlined in Note 3 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

continued

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

General funds are unrestricted funds which can be used in accordance with the charitable objectives at the discretion of the Trustees, and which have not been designated for other purposes.

Restricted funds can only be used for particular purposes within the objects of the CIO. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering such funds are charged against the specific fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and accruals

Creditors are recognised where the CIO has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

2 INCOME FROM DONATIONS AND LEGACIES

	2023	Restricted	Total
	Unrestricted	Funds	Funds
	Funds	Funds	Funds
	£	£	£
Grant Income	-	38,871	38,871
Other Donations	5	-	5
Other Incoming Resources	550	-	550
	<u>555</u>	<u>38,871</u>	<u>39,425</u>
	<i>2022</i>	<i>Restricted</i>	<i>Total</i>
	<i>Unrestricted</i>	<i>Funds</i>	<i>Funds</i>
	<i>Funds</i>	<i>Funds</i>	<i>Funds</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<i>Grant Income</i>	-	40,462	40,462
<i>Other Donations</i>	-	-	-
<i>Other Incoming Resources</i>	-	-	-
	<u>-</u>	<u>40,462</u>	<u>40,462</u>

3 EXPENDITURE ON CHARITABLE ACTIVITIES

	2023	Restricted	Total
	Unrestricted	Funds	Funds
	Funds	Funds	Funds
	£	£	£
Administration	-	71,174	71,174
Legal and Professional Fees	-	600	600
	<u>-</u>	<u>71,774</u>	<u>71,774</u>
	<i>2022</i>	<i>Restricted</i>	<i>Total</i>
	<i>Unrestricted</i>	<i>Funds</i>	<i>Funds</i>
	<i>Funds</i>	<i>Funds</i>	<i>Funds</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<i>Administration</i>	-	6,812	6,812
<i>Legal and Professional Fees</i>	-	600	600
	<u>-</u>	<u>7,412</u>	<u>7,412</u>

4 EXPENDITURE ON MANAGEMENT AND ADMINISTRATION

	2023	2022
	Total	Total
	Funds	Funds
	£	£
Administration	-	1,607
Legal and Professional Fees	-	-
	<u>-</u>	<u>1,607</u>

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

Legal and professional fees include, but not exclusively:	Total Funds 2023	Total Funds 2022
Independent Inspection	600	600

5 DEBTORS AND PREPAYMENTS	31 Mar 2023	<i>31 Mar 2022</i>
	£	£
Prepayments and accrued income	-	22,000
	<u>-</u>	<u>22,000</u>

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31 Mar 2023	<i>31 Mar 2022</i>
	£	£
Trade creditors	8,600	-
	<u>8,600</u>	<u>-</u>

7 ANALYSIS OF CHARITY FUNDS	At 1/4/22	Income	Expenditure	Transfer	At 31/3/223
	£	£	£	£	£
Restricted Funds:					
Building Russian Civil Society Capacity	33,050	38,871	(71,774)	-	147
Unrestricted Funds:					
General Fund	3,451	555	-	-	4,006
Reserve					
Total funds	<u>36,501</u>	<u>39,425</u>	<u>(71,774)</u>	<u>-</u>	<u>4,152</u>

Restricted Funds

Where a donor restricts use of funds granted to a specific purpose they are treated as Restricted Funds as defined in the Statement of Recommended Practice. Expenditure incurred from the Restricted Funds is separately recorded against the corresponding income. During the year ended 31 March 2023, Restricted Funds income and usage was

Restricted Grants	At 1/4/22	Income	Expenditure	Transfer	At 31/3/23
UK Foreign & Commonwealth Office	33,050	38,871	(71,774)	-	147
Total	<u>33,050</u>	<u>38,871</u>	<u>(71,774)</u>	<u>-</u>	<u>147</u>

Programmes Funded by Restricted Funds

The only programme funded by Restricted Funds in the year ended 31 March 2023 was the Building Russian Civil Society Capacity programme. Building on the work of past years, the objective of the programme was to continue raising the professional standards of Russian legal practitioners through targeted training. The programme was scheduled to include a series of training events in Russia for practising lawyers. The programme was interrupted by the Russian invasion of Ukraine in February 2022 and the balance of funds unexpended at the close of the 2021-22 Financial Year was carried forward to 2022-23 with the approval of the donors. A further grant was awarded by the donor in 2022-23 and the programme was completed in Armenia during the year at a cost of £71,774. A small balance of £147 remained at the end of the year and approval for transfer of that sum to Unrestricted Funds was

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

8 ANALYSIS OF NET ASSETS BETWEEN FUNDS	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Fixed Assets	-	-	-	-
Current Assets	4,006	8,747	12,752	9,383
Current Liabilities	-	(8,600)	(8,600)	(4,325)
Total	<u>4,006</u>	<u>147</u>	<u>4,152</u>	<u>5,058</u>

9 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, expenses or other benefits for the year ended 31 March 2023 (2022 - £nil).

10 Related party transactions

There were no related party transactions during the year ended 31 March 2023 (2022 £Nil).

11 Guarantees and Secured Charges

As at 31 March 2023, the Charity did not have any outstanding guarantees to third parties nor any debts secured against assets of the Charity (2022: £Nil)

12 Post Balance Sheet Event

The Russian invasion of Ukraine continued to complicate the delivery of the Programme. The delayed 21-22 activities were completed during the 22-23 year by transferring the practical elements to Armenia. Trustees, and the donor for the Programme, are keen to continue operations and are working together to develop a methodology for delivery of the Programme in future months.

CITIZENS' WATCH INTERNATIONAL

England & Wales - Charity number 1161837

Accounts

Charity Registration in England and Wales No. 1161837

CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
UNAUDITED TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)**

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**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)**

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees
A K N Bernhardt
M Blom-Cooper
R T J Brown
K F Davies
D Jones (appointed 21 March 2022)
J K Harding CBE
T Price QC (Chair)

Principal address
5 Northampton Park
London
N1 2PP

Independent Examiner
C J R Chapman FCCA
McPherson's Walpole Harding
Chartered Certified Accountants
Telecom House
125-135 Preston Road
Brighton
East Sussex
BN1 6AF

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

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEE'S ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

The Board of Trustees submit their annual report and the financial statements of Citizens' Watch International for the year ended 31 March 2022.

Objects

Citizens' Watch International's (CWI) objects are to promote, for the public benefit within Russia and the countries of Eastern Europe: the sound administration of justice and proper administration of law by promoting education, training and research in the law and legal process; the efficiency and effectiveness of legal proceedings and legal advice; the provision of mediation and alternative dispute resolution; supervision and social rehabilitation of offenders in community-based alternatives to prison; and respect for human rights among individuals and corporations.

Activities

The main activities of Citizens' Watch International are educational programmes which aim to advance sound administration of law by offering learning opportunities for young lawyers in Russia and other Post-Soviet countries. Through training, professional discussions with English colleagues and observing court proceedings in the UK, lawyers from Russia and other countries can learn practical skills in criminal litigation and protection of the rights of vulnerable groups; exchange views on adversary trial, equality of arms, confidentiality, professional ethics and procedural issues; and use the knowledge gained for their own professional development.

The training programmes also provide opportunities for participants to compare criminal and civil proceedings, share best practices, exchange views on protecting the professional interests of the legal community and be engaged in today's international legal dialogue. Leading experts and practitioners are invited to take part in various events of the programmes as trainers, lecturers, and speakers.

Throughout the process of determining these activities, the Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the CIO.

Achievements and performance in the 2021/22 year

During the year ended 31 March 2022 the Charity planned to implement a training programme on two subjects: international child abductions and the professional ethics in addressing violence against women and other sensitive cases. The project was funded by FCDO via CAF UK. The goal of the programme was to contribute to the professional development of Russian lawyers. The programme included two workshops in St Petersburg run by leading UK and Russian legal experts and two publications on the above-mentioned topics. The workshops in St Petersburg were scheduled for 18-20 March 2022. However, due to various delays, the project funds were only received by CWI on 17 February 2022. Following the political developments, the CAF bank informed CWI that they were unable to transfer funds to Russia. As a result, CWI had to cancel all activities because it was not possible to make any logistical arrangements for the project events without the funds on location.

At the preparation phase, five video talks had been self-recorded by UK and Russian experts and subtitled in English and Russian:

1. **Julie Bindel**, investigative journalist, author and feminist campaigner. *"Press for Change: How to report ethically on male violence towards women and girls"*
2. **Nogah Ofer**, Solicitor, Centre for Women's Justice. *"Rape myths and the British criminal justice system response to rape"*
3. **Richard Harrison QC**, 1KBW. *"Wrongful Removal"*
4. **Jennifer Perrins**, Barrister 1KBW. *"Hearing the Voice of the Child"*
5. **Olga Khazova**, senior lecturer, Moscow School of Social and Economic Sciences, Vice President of International Society of Family Law, member of International Academy of Family Lawyers. *"Principle 6 of the UN Declaration on the Rights of the Child (1959) in the context of the Hague Convention on International Child Abduction (1980)."*

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEE'S ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Achievements and performance in the 2021/22 year (continued)

The project team decided to postpone the circulation of the recorded presentations until it becomes possible to carry out the entire programme including workshops, discussions and publication of project materials.

Plans for the future

CWI is currently considering the possibility of resuming the aborted programme in 2022/23. The workshop on the 1980 Hague Convention is proposed to be held in Yerevan (Armenia) for Russian, Georgian and Armenian trainees.

Financial review

During the current financial year, the Charity generated a surplus of £31,443 (2021: a deficit £1,112). Of this total, a surplus of £33,050 was restricted to a programme intended for delivery in 2022/23 and was carried forward at 31 March 2022 (2021: £0), and a deficit of £1,607 was taken from unrestricted funds brought forward (2021: £1,200). Unrestricted funds carried forward at 31 March 2022 amounted to £3,451 (2021: £5,058).

Structure, governance and management

Governing document

Citizens' Watch International is a Charitable Incorporated Organisation based on the foundation model, with a constitution that was signed on 12 May 2015. It is registered with the Charity Commission in England and Wales, registration number 1161837.

Recruitment and appointment of trustees

New Trustees are appointed by the existing Trustees based on the skills and knowledge required by the organisation at that point in time. Any new Trustees are inducted by the current board and provided with copies of the constitution and the latest annual report and accounts for their information, as well as to help them form an understanding of the work of the CIO. All Trustees give their time voluntarily and received no remuneration or other benefits.

Organisational structure

The Trustees are responsible for the overall financial control, direction, and work of the CIO. They meet approximately four times a year. Day-to-day responsibilities are delegated to the consultants and volunteers who carry out the individual projects and activities, within a framework of approved policies.

The Trustees sought advice from several advisors, including both legal and financial advisors to enable the board to understand the major risks facing the organisation. Through this work a basic set of policies and procedures was developed around the risks that were identified. These will be reviewed on a regular basis by the board.

Statement of board of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEE'S ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Statement of board of trustees' responsibilities (continued)

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the CIO and of the excess of income over expenditure 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 Charity SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the CIO's transactions and disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the CIO and to prevent and detect fraud and other irregularities.

The Trustees are also responsible for the maintenance and integrity of the corporate and financial information included on the CIO's website.

The Trustees confirm that they are happy that the content of the annual review in pages 3-5 of this document as well as the legal and administrative information on page 2, meet the requirements of the Trustees' Annual Report under current statutory requirements.

They also confirm that the financial statements have been prepared in accordance with the CIO's constitution and the accounting policies set out in the notes to the accounts, and comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities SORP (FRS 102) '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 2019)', and the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved and authorised for issue by the Board of Trustees on 15 December 2022 and signed on its behalf by:

Duncan Jones

Duncan Jones
Treasurer

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Independent examiner's report to the Trustees of Citizens' Watch International

I report to the Charity Trustees on my examination of the accounts of Citizens' Watch International (the CIO) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr C J R Chapman, FCCA
McPhersons Walpole Harding
Chartered Certified Accountants
Telecom House
125-135 Preston Road
Brighton
BN1 6AF

Date: 21 Dec 2022

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted Funds £	2022 Restricted Funds £	Total Funds £	2021 Total Funds £
Income from:					
Grants & Donations	2	-	40,462	40,462	49,157
Other Incoming Resources		-	-	-	60
Total		<u>-</u>	<u>40,462</u>	<u>40,462</u>	<u>49,217</u>
Expenditure on:					
Charitable activities	3	-	7,412	7,412	48,873
Management & Administration	4	1,607	-	1,607	1,456
Total		<u>1,607</u>	<u>7,412</u>	<u>9,019</u>	<u>50,329</u>
Net income/(expenditure)		<u>(1,607)</u>	<u>33,050</u>	<u>31,443</u>	<u>(1,112)</u>
Reconciliation of funds:					
Total funds brought forward		5,058	-	5,058	6,170
Net income/(expenditure) in the year		(1,607)	33,050	31,443	(1,112)
Transfers between funds		-	-	-	-
Total funds carried forward		<u>3,451</u>	<u>33,050</u>	<u>36,501</u>	<u>5,058</u>

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
BALANCE SHEET
AS AT 31 MARCH 2022**

	Notes	2022 Total Funds £	2021 Total Funds £
Fixed Assets			
Tangible Assets		-	-
Intangible Assets		-	-
		<u>-</u>	<u>-</u>
Current Assets			
Debtors	5	22,000	6,603
Cash at bank and in hand		14,501	2,780
		<u>36,501</u>	<u>9,383</u>
Creditors			
Amounts falling due within one year	6	-	(4,325)
		<u>36,501</u>	<u>5,058</u>
Net Current Assets			
		<u>36,501</u>	<u>5,058</u>
Net Assets			
		<u>36,501</u>	<u>5,058</u>
Funds	7		
Restricted funds		33,050	-
Unrestricted funds		3,451	5,058
		<u>36,501</u>	<u>5,058</u>
Total funds			
		<u>36,501</u>	<u>5,058</u>

These Financial Statements were approved and authorised for issue by the Board of Trustees on 15 December 2022 and signed on their behalf by:

Duncan Jones

Duncan Jones
Treasurer

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the CIO, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The CIO has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d).

Critical accounting judgements and key sources of estimation uncertainty

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Income

Income is recognised when the CIO has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the CIO to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Indirect costs, including governance costs, which cannot be directly attributed to activities are allocated directly to charitable activities, as any fundraising costs are immaterial. A breakdown of these expenses is outlined in note 3 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Taxation

The CIO is exempt from tax on its charitable activities.

Fund Accounting

General funds are unrestricted funds which can be used in accordance with the charitable objectives at the discretion of the Trustees, and which have not been designated for other purposes.

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

1 ACCOUNTING POLICIES (CONTINUED)

Fund Accounting (continued)

Restricted funds can only be used for particular purposes within the objects of the CIO. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering such funds are charged against the specific fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and accruals

Creditors are recognised where the CIO has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

2 INCOME FROM DONATIONS AND LEGACIES

	2022		
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Grant Income	-	40,462	40,462
Other Donations	-	-	-
Other Incoming Resources	-	-	-
	-	40,462	40,462

	2021		
	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>
	£	£	£
<i>Grant Income</i>	-	44,456	44,456
<i>Other Donations</i>	4,701	-	4,701
<i>Other Incoming Resources</i>	20	40	60
	4,721	44,496	49,217

3 EXPENDITURE ON CHARITABLE ACTIVITIES

	2022		
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Administration	-	6,812	6,812
Legal and Professional Fees	-	600	600
	-	7,412	7,412

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

3 EXPENDITURE ON CHARITABLE ACTIVITIES (CONTINUED)

	<i>Unrestricted Funds</i>	<i>2021 Restricted Funds</i>	<i>Total Funds</i>
	£	£	£
<i>Legal Training Centre Transfers</i>	4,465	34,655	39,120
<i>Training Fees</i>	-	5,540	5,540
<i>Administration</i>	-	4,213	4,213
	<u>4,465</u>	<u>44,408</u>	<u>48,873</u>

4 EXPENDITURE ON MANAGEMENT AND ADMINISTRATION

	2022 Total Funds	<i>2021 Total Funds</i>
	£	£
Administration	1,607	856
Legal and Professional Fees	-	600
	<u>1,607</u>	<u>1,456</u>

Legal and professional fees include, but not exclusively:

	2022 Total Funds	<i>2021 Total Funds</i>
	£	£
Independent Inspection	<u>600</u>	<u>600</u>

5 DEBTORS AND PREPAYMENTS

	2022	<i>2021</i>
	£	£
Prepayments and accrued income	22,000	6,603
	<u>22,000</u>	<u>6,603</u>

Accrued income relates to a return of funds from the currency transfer organisation (Equals). Funds were sent to Equals before the end of the Financial Year but were prevented from being transferred to Russia by the Ukraine invasion. They were returned to CWI in full during May 2022.

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	<i>2021</i>
	£	£
Trade creditors	-	70
Accruals and deferred income	-	4,255
	<u>-</u>	<u>4,325</u>

7 ANALYSIS OF CHARITY FUNDS

	At 1/4/21	Income	Expenditure	Transfer	At 31/3/22
	£	£	£	£	£
Restricted Funds:					
Human Rights Protection	-	40,462	(7,412)	-	33,050
Unrestricted Funds:					
General Fund	5,058	-	(1,607)	-	3,451
Reserve	-	-	-	-	-
Total	<u>5,058</u>	<u>40,462</u>	<u>(9,019)</u>	<u>-</u>	<u>36,501</u>

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

7 ANALYSIS OF CHARITY FUNDS (CONTINUED)

Restricted Funds

Where a donor restricts use of funds granted to a specific purpose they are treated as Restricted Funds as defined in the Statement of Recommended Practice. Expenditure incurred from the Restricted Funds is separately recorded against the corresponding income. During the year ended 31 March 2022, Restricted Funds income and usage was as follows:

	At 1/4/21	Income	Expenditure	Transfer	At 31/3/22
Restricted Grants:					
UK Foreign & Commonwealth Office	-	40,462	(7,412)	-	33,050
Total	<u>-</u>	<u>40,462</u>	<u>(7,412)</u>	<u>-</u>	<u>33,050</u>

Programmes Funded by Restricted Funds

The only programme funded by Restricted Funds in the year ended 31 March 2022 was the Building Russian Civil Society Capacity programme. Building on the work of past years, the objective of the programme was to continue raising the professional standards of Russian legal practitioners through targeted training. The programme was scheduled to include a series of training events in Russia for practising lawyers. The programme was interrupted by the Russian invasion of Ukraine in February 2022 and the balance of funds unexpended at the close of the 2021/22 Financial Year was carried forward to 2022/23 with the approval of the donors.

8 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	2022 Restricted Funds £	Total Funds £	2021 Total Funds £
Fixed Assets	-	-	-	-
Current Assets	3,451	33,050	36,501	9,383
Current Liabilities	-	-	-	(4,325)
Total	<u>3,451</u>	<u>33,050</u>	<u>36,501</u>	<u>5,058</u>

9 TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration, expenses or other benefits for the year ended 31 March 2022 (2021: £nil).

10 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year ended 31 March 2022 (2021: £nil).

11 GUARANTEES AND SECURED CHARGES

At 31 March 2022, the CIO did not have any outstanding guarantees to third parties nor any debts secured against assets of the CIO (2021: £nil).

12 POST BALANCE SHEET EVENT

Just before the close of the Financial Year, Russia invaded Ukraine. This action and the consequential measures taken by UK and other governments prevented the transfer of funds to Russia, which in turn completely halted the programme. At the time of completion of this Report that continues to be the position. The CIOs Trustees and the UK FCDO (the single donor for the programme) are hopeful that the international situation will improve in the coming months and that the programme will be able to recommence. To that end, the donor has approved the carry-forward of Restricted Funds unexpended at the Balance Sheet date.



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Parties involved with this document

Document processed	Party + Fingerprint
Wed, 21st Dec 2022 11:54:37 UTC	Mr Duncan Jones - Signer (6a4b1ba48695a2bf16c628df78a11dea)
Wed, 21st Dec 2022 12:12:31 UTC	Chris Chapman - Signer (8a4ac9f1e3dd8ef72e91dc6b0f898a70)
Wed, 21st Dec 2022 12:12:31 UTC	Ms Maria Razumovskaya - Copied In (1158fab04dcd4e8906cea40fc540e7d9)

Audit history log

Date	Action
Wed, 21st Dec 2022 12:12:34 UTC	Chris Chapman viewed the envelope. (87.252.38.210)
Wed, 21st Dec 2022 12:12:33 UTC	Document emailed to party email (35.178.117.201)
Wed, 21st Dec 2022 12:12:31 UTC	The envelope has been signed by all parties. (87.252.38.210)
Wed, 21st Dec 2022 12:12:31 UTC	Sent a copy of the envelope to Ms Maria Razumovskaya (mr@citwatchlondon.org). (87.252.38.210)
Wed, 21st Dec 2022 12:12:31 UTC	Chris Chapman signed the envelope. (87.252.38.210)
Wed, 21st Dec 2022 12:11:52 UTC	Chris Chapman viewed the envelope. (87.252.38.210)
Wed, 21st Dec 2022 11:54:39 UTC	Mr Duncan Jones viewed the envelope. (81.98.196.224)
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Wed, 21st Dec 2022 11:54:37 UTC	Sent the envelope to Chris Chapman for signing. (81.98.196.224)
Wed, 21st Dec 2022 11:54:37 UTC	Mr Duncan Jones signed the envelope. (81.98.196.224)
Wed, 21st Dec 2022 11:54:19 UTC	Mr Duncan Jones viewed the envelope. (81.98.196.224)
Tue, 20th Dec 2022 11:00:41 UTC	Document emailed to party email (35.177.254.171)
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Tue, 20th Dec 2022 11:00:32 UTC	Ms Maria Razumovskaya has been assigned to this envelope. (18.134.7.77)
Tue, 20th Dec 2022 11:00:32 UTC	Chris Chapman has been assigned to this envelope. (18.134.7.77)
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CITIZENS' WATCH INTERNATIONAL

England & Wales - Charity number 1161837

Accounts

Charity Registration in England and Wales No. 1161837

CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
UNAUDITED TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)**

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**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)**

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J K Harding CBE A K N Bernhardt K F Davies M Blom-Cooper R T J Brown (Chair until 31 May 2020) T Price QC (Chair from 1 June 2020)
Principal address	5 Northampton Park London N1 2PP
Independent Examiner	C J R Chapman FCCA McPherson's Walpole Harding Chartered Certified Accountants Telecom House 125-135 Preston Road Brighton East Sussex BN1 6AF
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEE'S ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

The Board of Trustees submit their annual report and the financial statements of Citizens' Watch International for the year ended 31 March 2021.

Objects

Citizens' Watch International's (CWI) objects are to promote, for the public benefit within Russia and the countries of Eastern Europe; the sound administration of justice and proper administration of law by promoting education, training and research in the law and legal process; the efficiency and effectiveness of legal proceedings and legal advice; the provision of mediation and alternative dispute resolution; supervision and social rehabilitation of offenders in community-based alternatives to prison; and respect for human rights among individuals and corporations.

Activities

The main activities of Citizens' Watch International are educational programmes which aim to advance sound administration of law by offering learning opportunities for young lawyers in Russia and other Post-Soviet countries. Through training, professional discussions with English colleagues and observing court proceedings in the UK, lawyers from Russia and other countries can learn practical skills in criminal litigation and protection of the rights of vulnerable groups; exchange views on adversary trial, equality of arms, confidentiality, professional ethics and procedural issues; and use the knowledge gained for their own professional development.

The training programmes also provide opportunities for participants to compare criminal and civil proceedings, share best practices, exchange views on protecting the professional interests of the legal community and be engaged in today's international legal dialogue. Leading experts and practitioners are invited to take part in various events of the programmes as trainers, lecturers, and speakers.

Throughout the process of determining these activities, the Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the CIO.

Achievements and performance in the 2020/21 year

During the year ended 31 March 2021 the Charity carried out the second phase of the two-year project "An Effective Legal Response to Human Rights Protection in Modern Russia" funded by the FCO. The 2020/21 training programme was focused on victims' rights. The project continued a series of CWI initiatives aimed at the protection of vulnerable groups: migrants and refugees, persons with disabilities, children at risk, and victims of domestic abuse. The goal of the programme is to contribute to the professional development of Russian lawyers.

In 2020/21, the training programme was delivered online due to the coronavirus pandemic restrictions. However, the distance model had its advantages as a larger number of Russian lawyers from more regions had a chance to sign up for the course: in total, 160 practising lawyers and law students from 40 Russian cities took part.

In total, eight video talks were recorded and posted on the CWI YouTube Channel. Russian subtitles were added to the presentations in English:

1. [Victims in England and Wales](#)
2. [Compensation, recompense and reparation. Do victims of crime get a fair deal in the UK?](#)
3. [Victims of crime and the criminal justice system](#)
4. [Transforming victims' services](#)
5. [The work of Victim Support and effectively supporting victims of crime](#)
6. [Protection of victims of torture](#)
7. [Legal assistance to victims of medical malpractice](#)
8. [Legal assistance to victims of road traffic accidents](#)

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEE'S ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

Achievements and performance in the 2020/21 year (continued)

Four original publications were prepared specifically for the purposes of the Project:

1. [An Interdisciplinary Approach to Assisting Victims of Crime: Experience of England and Wales](#) (in Russian translation)
2. [Guidelines for Legal Assistance to Victims of Torture and Violence Inflicted by Law Enforcement Agencies](#)
3. [Representing Victims of Medical Malpractice](#)
4. [Guidelines for Representing Victims of Road Traffic](#)

Plans for the future

The trustees are currently considering work in Uzbekistan through establishing contact between UK and Uzbek universities, with an aim to promote the rule of law and international legal standards.

Financial review

During the current financial year, the Charity suffered a deficit of £1,112 (2020 deficit £310), decreasing total reserves at year end to £5,058, all of which was Unrestricted (2020 £6,170). Reserves policy - as at 31 March 2021 the Charity had no ongoing commitments, and so the Trustees are content that the Unrestricted funds available of £5,058 are sufficient.

Structure, governance and management

Governing document

Citizens' Watch International is a Charitable Incorporated Organisation based on the foundation model, with a constitution that was signed on 12 May 2015. It is registered with the Charity Commission in England and Wales, registration number 1161837.

Recruitment and appointment of trustees

New Trustees are appointed by the existing Trustees based on the skills and knowledge required by the organisation at that point in time. Any new Trustees are inducted by the current board and provided with copies of the constitution and the latest annual report and accounts for their information, as well as to help them form an understanding of the work of the CIO.

All Trustees give their time voluntary and received no remuneration or other benefits. To enable the Charity to carry out its work effectively in Russia, a service agreement has been signed with a Russian organisation - the Legal Training Centre (LTC) in St Petersburg. It is planned that CWI and LTC will continue to jointly organise the next phases of the "Magna Carta International" programme.

Organisational structure

The Trustees are responsible for the overall financial control, direction, and work of the CIO. They meet approximately four times a year. Day-to-day responsibilities are delegated to the consultants and volunteers who carry out the individual projects and activities, within a framework of approved policies.

The Trustees sought advice from several advisors, including both legal and financial advisors to enable the board to understand the major risks facing the organisation. Through this work a basic set of policies and procedures around the risks that were identified. These will be reviewed on a regular basis by the board.

Statement of board of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEE'S ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

Statement of board of trustees' responsibilities (continued)

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the CIO and of the excess of income over expenditure 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 Charity SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the CIO's transactions and disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the CIO and to prevent and detect fraud and other irregularities.

The Trustees are also responsible for the maintenance and integrity of the corporate and financial information included on the CIO's website.

The Trustees confirm that they are happy that the content of the annual review in pages 3-5 of this document as well as the legal and administrative information on page 2, meet the requirements of the Trustees' Annual Report under Charity law.

They also confirm that the financial statements have been prepared in accordance with the CIO's constitution and the accounting policies set out in the notes to the accounts, and comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities SORP (FRS 102) '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 2019)', and the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved and authorised for issue by the Board of Trustees on 2 September 2021 and signed on its behalf by:



Keith Davies

Treasurer

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

Independent examiner's report to the Trustees of Citizens' Watch International

I report to the Charity Trustees on my examination of the accounts of Citizens' Watch International (the CIO) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr C J R Chapman, FCCA
McPhersons Walpole Harding
Chartered Certified Accountants
Telecom House
125-135 Preston Road
Brighton
BN1 6AF

Date: 6 September 2021

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted Funds £	2021 Restricted Funds £	Total Funds £	2020 Total Funds £
Income from:					
Grants & Donations	2	4,701	44,456	49,157	75,020
Other Incoming Resources	2	20	40	60	-
Total		<u>4,721</u>	<u>44,496</u>	<u>49,217</u>	<u>75,020</u>
Expenditure on					
Charitable activities	3	4,465	44,408	48,873	75,020
Management & Administration	4	1,456	-	1,456	310
Total		<u>5,921</u>	<u>44,408</u>	<u>50,329</u>	<u>75,330</u>
Net (expenditure)/income		<u>(1,200)</u>	<u>88</u>	<u>(1,112)</u>	<u>(310)</u>
Reconciliation of funds:					
Total funds brought forward		6,170	-	6,170	6,480
Transfer between funds		88	(88)	-	-
Total funds carried forward		<u>5,058</u>	<u>0</u>	<u>5,058</u>	<u>6,170</u>

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
BALANCE SHEET
AS AT 31 MARCH 2021**

	Notes	2021 Total Funds £	2020 Total Funds £
Fixed Assets			
Tangible Assets		-	-
Intangible Assets		-	-
		<u>-</u>	<u>-</u>
Current Assets			
Debtors	5	6,603	1,020
Cash at bank and in hand		2,780	11,599
		<u>9,383</u>	<u>12,619</u>
Creditors			
Amounts falling due within one year	6	(4,325)	(6,449)
		<u>5,058</u>	<u>6,170</u>
Net Current Assets			
		<u>5,058</u>	<u>6,170</u>
Net Assets			
		<u>5,058</u>	<u>6,170</u>
Funds			
Restricted funds	7	-	-
Unrestricted funds		5,058	6,170
		<u>5,058</u>	<u>6,170</u>
Total Funds			
		<u>5,058</u>	<u>6,170</u>

These Financial Statements were approved and authorised for issue by the Board of Trustees on 2 September 2021 and signed on their behalf by:



Keith Davies
Treasurer

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the CIO, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The CIO has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d).

Critical accounting judgements and key sources of estimation uncertainty

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Income

Income is recognised when the CIO has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the CIO to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated directly to charitable activities as any fundraising costs are immaterial. A breakdown of these expenses is outlined in note 3 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Taxation

The CIO is exempt from tax on its charitable activities.

Fund Accounting

General funds are unrestricted funds which can be used in accordance with the charitable objectives at the discretion of the Trustees, and which have not been designated for other purposes.

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

1 ACCOUNTING POLICIES (CONTINUED)

Fund Accounting (continued)

Restricted funds can only be used for particular purposes within the objects of the CIO. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering such funds are charged against the specific fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and accruals

Creditors are recognised where the CIO has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

2 INCOME FROM DONATIONS AND LEGACIES

	2021		
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Grant Income	-	44,456	44,456
Other Donations	4,701	-	4,701
Other Incoming Resources	20	40	60
	<u>4,721</u>	<u>44,496</u>	<u>49,217</u>
	<i>2020</i>		
	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Grant Income	-	75,020	75,020

3 EXPENDITURE ON CHARITABLE ACTIVITIES

	2021		
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Legal Training Centre Transfers	4,465	34,655	39,120
Training Fees	-	5,540	5,540
Administration	-	4,213	4,213
	<u>4,465</u>	<u>44,408</u>	<u>48,873</u>

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

3 EXPENDITURE ON CHARITABLE ACTIVITIES (CONTINUED)

	<i>Unrestricted Funds £</i>	<i>2020 Restricted Funds £</i>	<i>Total Funds £</i>
<i>Legal Training Centre Transfers</i>	-	46,149	46,149
<i>Travel and Accommodation</i>	-	16,303	16,303
<i>Training Fees</i>	-	6,710	6,710
<i>Legal & Professional Fees</i>	-	540	540
<i>Other Direct Costs</i>	-	5,318	5,318
	<u>-</u>	<u>75,020</u>	<u>75,020</u>

4 EXPENDITURE ON MANAGEMENT AND ADMINISTRATION

	2021 Total Funds £	<i>2020 Total Funds £</i>
Administration	856	310
Legal and Professional Fees	600	-
	<u>1,456</u>	<u>310</u>

Legal and professional fees include, but not exclusively:

	2021 Total Funds £	<i>2020 Total Funds £</i>
Independent Inspection	<u>600</u>	<u>540</u>

5 DEBTORS AND PREPAYMENTS

	2021 £	<i>2020 £</i>
Prepayments and accrued income	6,603	1,020
	<u>6,603</u>	<u>1,020</u>

Accrued income relates to the final instalment of a Restricted FCO grant from the Foreign & Commonwealth Office at £4,456. The balance of £2,087 was administrative funds due for return from the Charities Aid Foundation Bank.

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	<i>2020 £</i>
Trade creditors	70	300
Accruals and deferred income	4,255	6,149
	<u>4,325</u>	<u>6,449</u>

Accruals refer to the final payment of the Restricted operational funds to the Legal Training Centre at £3,655 and £600 administrative funds due to the Independent Examiner.

**CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

7 ANALYSIS OF CHARITY FUNDS	At 1/4/20	Income	Expenditure	Transfer	At 31/3/21
	£	£	£	£	£
Restricted Funds:					
Human Rights Protection	-	44,496	(44,408)	(88)	-
Unrestricted Funds:					
General Fund	6,170	4,721	(5,921)	88	5,058
Reserve	-	-	-	-	-
Total	6,170	49,217	(50,329)	-	5,058

Restricted Funds

Where a donor restricts use of funds granted to a specific purpose they are treated as Restricted Funds as defined in the Statement of Recommended Practice. Expenditure incurred from the Restricted Funds is separately recorded against the corresponding income. During the year ended 31 March 2021, Restricted Funds income and usage was as follows:

Restricted Grants	At 1/4/20	Income	Expenditure	Transfer	At 31/3/21
UK Foreign & Commonwealth Office	-	44,456	(44,368)	(88)	-
Total	-	44,456	(44,368)	(88)	-

Programmes Funded by Restricted Funds

The only programme funded by Restricted Funds in the year ended 31 March 2021 was the Human Rights Protection programme. Building on the work of past years, the objective of the programme was to continue raising the professional standards of Russian legal practitioners through targeted training. The programme included a series of training events in Russia for practising lawyers working with migrants and persons with disabilities and study visits of target groups to the UK.

8 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2021			<i>2020</i>
	Unrestricted Funds	Restricted Funds	Total Funds	<i>Total Funds</i>
	£	£	£	£
Fixed Assets	-	-	-	-
Current Assets	5,658	3,725	9,383	12,629
Current Liabilities	(600)	(3,725)	(4,325)	(6,149)
Total	5,058	-	5,058	6,480

9 TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration, expenses or other benefits for the year ended 31 March 2021 (2020: £nil).

10 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year ended 31 March 2021 (2020: £nil).

11 GUARANTEES AND SECURED CHARGES

At 31 March 2021, the CIO did not have any outstanding guarantees to third parties nor any debts secured against assets of the CIO (2020: £nil).