

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 voluntarily 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

		Unrestricted	2021 Restricted	Total	2020 Total
	Notes	Funds	Funds	Funds	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)
Net Current Assets		<u>5,058</u>	<u>6,170</u>
Net Assets		<u>5,058</u>	<u>6,170</u>
Funds	7		
Restricted funds		-	-
Unrestricted funds		5,058	6,170
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
	4,721	44,496	49,217

	2020		
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
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
	4,465	44,408	48,873

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
	-	75,020	75,020

4 EXPENDITURE ON MANAGEMENT AND ADMINISTRATION

	2021 Total Funds £	2020 Total Funds £
Administration	856	310
Legal and Professional Fees	600	-
	1,456	310

Legal and professional fees include, but not exclusively:

	2021 Total Funds £	2020 Total Funds £
Independent Inspection	600	540

5 DEBTORS AND PREPAYMENTS

	2021 £	2020 £
Prepayments and accrued income	6,603	1,020
	6,603	1,020

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 £	2020 £
Trade creditors	70	300
Accruals and deferred income	4,255	6,149
	4,325	6,449

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

	Unrestricted Funds	2021 Restricted Funds	Total Funds	2020 Total Funds
	£	£	£	£
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).