

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		<i>2022</i>
	Notes	Unrestricted Funds	Restricted Funds	Total Funds	<i>Total Funds</i>
Income from:				£	£
Grants & Donations	2	5	38,871	38,876	40,462
Other Incoming Resources		550	-	550	-
Total		<u>555</u>	<u>38,871</u>	<u>39,425</u>	<u>40,462</u>
Expenditure on					
Charitable activities	3	-	71,774	71,774	7,412
Management & Administration	4	-	-	-	1,607
Total		<u>-</u>	<u>71,774</u>	<u>71,774</u>	<u>9,019</u>
Net (expenditure)/income		<u>555</u>	<u>(32,903)</u>	<u>(32,348)</u>	<u>31,443</u>
Reconciliation of funds:					
Total funds brought forward		3,451	33,050	36,501	5,058
Transfer between funds		-	-	-	-
Total funds carried forward		<u>4,006</u>	<u>147</u>	<u>4,152</u>	<u>36,501</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 d 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

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		
	Unrestricted	Restricted	Total
	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>Unrestricted</i>	<i>Restricted</i>	<i>Total</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		
	Unrestricted	Restricted	Total
	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>Unrestricted</i>	<i>Restricted</i>	<i>Total</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
600	600

5 DEBTORS AND PREPAYMENTS

Prepayments and accrued income

31 Mar 2023 £	31 Mar 2022 £
-	22,000
-	22,000

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade creditors

31 Mar 2023 £	31 Mar 2022 £
8,600	-
8,600	-

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	36,501	39,425	(71,774)	-	4,152

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	33,050	38,871	(71,774)	-	147

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
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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.