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 2026

CITIZENS' WATCH INTERNATIONAL
(A CHARITABLE INCORPORATED ORGANISATION)

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CITIZENS' WATCH INTERNATIONAL
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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 KC (Chair)
Principal address	5 Northampton Park London N1 2PP
Acountants	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 2026. 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 2025-26

CWI did not carry out any activities in 2025-26 in the circumstances which were considered not safe for the participants of the training programmes.

Plans for the future
The Board will review the situation every three months to evaluate the risks.

Financial review
During the current financial year, the Charity's activities resulted in a deficit of £55 (2025: surplus of £18,277), resulting in total funds carried forward to 2026-27 of £1,705 (2025: £1,760), all of which was Unrestricted (2025: all unrestricted).

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 5.11.2026
and signed on its behalf on its behalf by:



Duncan Jones,
Treasurer

CITIZENS' WATCH INTERNATIONAL
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STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31 MARCH 2026

Statement of Financial Activities for the year ended 31 March 2026

	Notes	2026 Unrestricted Funds	2026 Restricted Funds	2026 Total Funds	*2025 Total Funds*
Income from:				**£**	*£*
Grants & Donations	2	-	-	-	*6,214*
Other Incoming Resources		-	-	-	*5*
Total		-	-	-	*6,219*
Expenditure on					
Charitable activities	3	-	-	-	*22,506*
Management & Administration	4	55	-	55	*1,990*
Total		55	-	55	*24,496*
Net (expenditure)/income		(55)	-	(55)	*(18,277)*
Reconciliation of funds:					
Total funds brought forward		1,760	-	1,760	*20,037*
Transfer between funds		-	-	-	*-*
Total funds carried forward		1,705	-	1,705	*1,760*

CITIZENS' WATCH INTERNATIONAL
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BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	2026 Total Funds	*2025 Total Funds*
Fixed Assets		£	*£*
Tangible Assets		-	-
Intangible Assets		-	-
		-	-
Current Assets			
Debtors	5	-	*6,214*
Cash at bank and in hand		2,305	*2,661*
		2,305	*8,875*
Creditors			
Amounts falling due within one year	6	600	*7,115*
Net Current Assets		1,705	*1,760*
Net Assets		1,705	*1,760*
Funds	7		
Restricted funds		-	-
Unrestricted funds		1,705	*1,760*
Total funds		1,705	*1,760*

These Financial Statements were approved and authorised for issue by the

Board of Trustees on 5.11.2026 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.

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. Rerstrictions 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

	2026 Unrestricted Funds £	2026 Restricted Funds £	2026 Total Funds £
Grant Income	-	-	-
Other Donations	-	-	-
Other Incoming Resources	-	-	-
	-	-	-

	2025 Unrestricted Funds £	*2025 Restricted Funds £*	*2025 Total Funds £*
Grant Income	-	6,214	*6,214*
Other Donations	-	-	-
Other Incoming Resources	5	-	*5*
	5	*6,214*	*6,219*

3 EXPENDITURE ON CHARITABLE ACTIVITIES

	2026 Unrestricted Funds £	2026 Restricted Funds £	2026 Total Funds £
Programme Costs	-	-	-
Legal and Professional Fees	-	-	-
	-	-	-

	2025 Unrestricted Funds £	*2025 Restricted Funds £*	*2025 Total Funds £*
Programme Costs	-	22,506	*22,506*
Legal and Professional Fees	-	-	-
	-	*22,506*	*22,506*

4 EXPENDITURE ON MANAGEMENT AND ADMINISTRATION

	2026 Total Funds £	*2025 Total Funds £*
Administration	55	1,390
Legal and Professional Fees	-	600
	55	*1,990*

Legal and professional fees include, but not exclusively:

	Total Funds 2026	*Total Funds 2025*
Independent Examination	-	*600*

5 DEBTORS AND PREPAYMENTS

	31 Mar 2026 £	*31 Mar 2025 £*
Prepayments and accrued income	-	6,214
	-	*6,214*

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 Mar 2026 £	*31 Mar 2025 £*
Trade creditors	600	-
Accruals	-	7,115
	600	*8,600*

7 ANALYSIS OF CHARITY FUNDS

	At 1/4/25 £	Income £	Expenditure £	Transfer £	At 31/3/26 £
Unrestricted Funds:					
General Fund	1,760	-	55	-	1,705
Total funds	18,054	6,214	22,561	(1)	1,705

8 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	*2025 Total Funds £*
Fixed Assets	-	-	-	-
Current Assets	2,305	-	2,305	2,305
Current Liabilities	(600)	-	(600)	(600)
Total	1,705	-	1,705	*1,705*

9 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, expenses, or other benefits for the year ended 31 March 2026 (2025 - £nil).

10 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year ended 31 March 2026 (2025: £Nil).

11 GUARANTEES AND SECURED CHARGES

As at 31 March 2026, the Charity had neither any outstanding guarantees to third parties, nor any debts secured against assets of the Charity (2025: £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 2026 (2025: £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 2026 (2025 - £nil).