

THE LABOUR BEHIND THE LABEL TRUST

England & Wales · Charity number 1159356

Details

Status Registered

Legal form Trust

Registered 2014-11-25

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

Contact

Address The Old Co-op
38-42 Chelsea Road
Easton
Bristol

Phone 0117 441 4245

Email info@labourbehindthelabel.org

Website www.labourbehindthelabel.org/trust

Activities

Objects: TO ADVANCE FOR THE PUBLIC BENEFIT, AND WITH PARTICULAR REGARD TO GARMENT WORKERS AND THEIR DEPENDENTS THROUGHOUT THE WORLD:(A) THE RELIEF OF POVERTY;(B) THE PROMOTION OF HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS); AND(C) COMPLIANCE WITH THE LAW AND ETHICAL STANDARDS OF CONDUCT.

Activities: To advance for the public benefit, and with particular regard to garment workers and their dependents throughout the world:The relief of poverty;The promotion of human rights (as set out in the Universal Declaration of Human Rights);Raising awareness and advocating for compliance with the law and ethical standards of conduct in relation to garment workers

Classification

- **How:** Makes Grants To Organisations
- **What:** The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£100,924	£128,525	-	-
2024-03-31	£141,798	£89,447	-	-
2023-03-31	£78,037	£76,065	-	-
2022-03-31	£100,907	£85,885	-	-
2021-03-31	£107,712	£61,357	-	-

Trustees

Name	Role	Appointed
Malcolm MacLean	Chair	2016-09-12
Joanna Ewart-James		2016-09-12
Leanne McNulty		2024-09-26
Ronae Fagon		2023-12-15
Sarah Katharine Daly		2019-12-11
Sharon Mitcheson		2021-03-12

THE LABOUR BEHIND THE LABEL TRUST

England & Wales - Charity number 1159356

Accounts

THE LABOUR BEHIND THE LABEL TRUST

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2025**

Registered charity number: 1159356

THE LABOUR BEHIND THE LABEL TRUST

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

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THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2025

The trustees are pleased to present their annual report together with the accounts of the charity for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out on page 11 and comply with the Charity's governing instrument, The Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS102) applicable in the UK and Republic of Ireland.

Our Purposes and Activities

The Charity's objects are:

- To advance for the public benefit, and with particular regard to garment workers and their dependents throughout the world;
- The relief of poverty;
- The promotion of human rights (as set out in the Universal Declaration of Human Rights);
- Compliance with the law and ethical standards of conduct.

Achievements and Performance

The Trust's grant making policy provides the basis for its operations in support of the promotion of human rights and ethical and legal work practices for garment workers and their dependents.

In March 2024 the Trust agreed a work programme for 2024/25 building in part on the achievements of the 2023/24 year, while recognising changing issues affecting worker wellbeing in the fashion and textile industries. While retaining an emphasis on work designed to ensure, enhance, and extend legal provisions in the UK, Bangladesh and Pakistan, the Trust recognised the increasing significance of other pressures leading to support for a programme focused on six key areas of work. These were:

- 1) Supporting UK garment industry workers' demands, we will lobby for fashion companies to support the development of the UK industry, through orders and good practice;
- 2) Campaigning for corporate accountability, through work to discredit forms of corporate accountability that are failing in the garment sector and build support for binding legislation that will see legal accountability for UK companies;
- 3) Supporting efforts to build worker power, through responsive campaigning to support country level human rights protection issues;
- 4) Continuing to work to raise awareness of how online markets and consumer buying habits are having an impact on workers' rights through campaigning for greater transparency and regulation in fashion supply chains due to new consumer habits in e-buying;
- 5) Continuing to support global campaigning for a Just Transition for garment workers by engaging in debates on the topic to ensure that living wages and worker power are prioritised in discussions on brand responses to climate breakdown; and
- 6) Supporting efforts to build a re-engagement strategy for Leicester workers, through events and online organising to engage garment workers in Leicester and develop a group of women willing to speak publicly about their rights.

To support this work, and address shifts in the charity funding landscape, we continued previous years' work to build capacity and resilience through:

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Trustees Annual Report for the year ended 31 March 2025 cont.

Achievements and Performance (continued)

- Improving LBL's citizen organising approach to engage more activists in taking actions and attending demonstrations;
- Developing LBL's regular giving programme; and
- Carrying out a financial review and commission specific fundraising support for Trusts & Foundations.

In a rapidly shifting global environment, while these objectives were ambitious, most were substantially achieved and some exceeded. These circumstances are reflected in the objectives developed for 2024/25. Four categories of outcome may be as distributed unevenly across those first four objectives.

The first, education activities, may be seen for instance in community and public outreach work on issues linked to working conditions in the UK and in respect of specific issues and cases in South Asian states with large garment industries. In some key specific cases, education and advocacy work overlapped with strategic use of on-line petitions. Not all education work has been outward facing in this sense; other activities included published briefing documents for journalists on issues such as industry auditing, and issues in the UK industry for MPs, as well as coverage in the industry press. Other education work included information for fashion and textile workers on workplace rights.

The second, advocacy, is closely linked to the education component, as seen in the on-line petitions, and briefings for key opinion formers. A continuing focus on the UK industry and e-retailing has led to work to build community advocates, both among workers in the UK industry and community activists; this included, alongside organising and education work in Leicester, training and development workshops in London and Manchester. Woven through much of this advocacy and education work has been support for the proposed Business, Human Rights and Environment Act as a potentially useful mechanism to support the Trust's aims and objectives.

The third strand, networking, is vital in a diverse and complex industry. Alongside the Corporate Justice Coalition (CJC) and longstanding international networks and domestic sister organisations, and key area for developing networks has been the growing climate justice aspect of activities in the sector. This, along with work tracking production chains, remains by necessity an area where international networking is vital. It sits alongside important UK-specific networks including the CJC and continuing work with UK-based garment worker community organisations, especially in Leicester.

The key focus of the fourth strand of work, research, has been on-line marketplace fashion supply chains, with a secondary focus on climate-related transition issues.

All of this has been accompanied by a consistent on-line presence, evidence of continuing on-line engagement, and as noted impact through legacy media including the fashion industry press, in broadcasting and other publications.

In terms of capacity development and resilience of the Trust, regular donor numbers continue to grow while overall income remains solid. We have implemented a legacy fundraising programme. We note, across the sector, that fundraising continues to be challenging and we have been working on ways to secure and enhance our income, including with the support of a new (in 2023/24) Trust Board member with fundraising expertise and work with a fundraising consultancy to enhance expertise and provide advice on funding bids. The Trust continues to monitor income and notes that it may become necessary to explore with LBL ways to ensure the most effective and timely use of funds without threatening overall sustainability of work in the area. The decision by a sister organisation campaigning in the field to close down and

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Trustees Annual Report for the year ended 31 March 2025 cont.

Achievements and Performance (continued)

offer its reserves to the Trust had a significant impact on our work in 2024/25, and is incorporated into planning for 2025/26.

Achievements are monitored by Trustees at quarterly Trust meetings as well as through reports presented by the Labour Behind the Label throughout the year.

Public Benefit

Trustees review public benefit annually (in March) when assessing the proposed activities for the forthcoming year. The trustees have had due regard to the Charity Commission guidance on public benefit in deciding what activities the charity should undertake and confirm that all the charity's activities are undertaken to further our charitable purposes for the public benefit.

Financial Review

At 31 March 2025 the Charity had funds carried forward of £89,784 (2024 - £117,385), of which £nil are held as restricted funds (2024 - £nil).

The Charity's main sources of funding in the year were:

- donations of £80,924; and
- grants of £20,000.

The trustees are confident that the Charity is financially secure to deliver its programme of activities for 2024/25.

Investment policy

As reserves are currently at a relatively low level, the majority of funds are currently held in a bank current account.

Going Concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Plans for Future Periods

Our workplan for 2025/26 builds on and extends the 2024/25 programme and successes, and adjusts key work streams to recognise shifts in the global and UK context of production and consumption:

- 1) Campaign for jobs and decent work in the UK garment industry
- 2) Campaign for corporate accountability
- 3) Build worker power, through active solidarity actions to support garment worker rights in the global south
- 4) Support global campaigning for a Just Transition for garment workers
- 5) Improve LBL's citizen organising approach to engage more activists in taking actions and attending demonstrations
- 6) Continue to develop LBL's regular giving (RG) programme.

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Trustees Annual Report for the year ended 31 March 2025 cont.

Reference and Administrative Information

Name & Charity Number:

Labour Behind The Label Trust: Registered Charity No 1159356

Registered Office

The Old Co-Op
38-42 Chelsea Road
Easton
Bristol
BS5 6AF

Trustees:

Malcolm MacLean
Joanna Ewart-James
Sarah Daly
Sharon Mitcheson
Ronae Fagon
Leanne McNulty (appointed 26/09/2024)

Bankers:

The Co-operative Bank Plc
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Independent Examiner:

Burnside
Chartered Accountants
61 Queen Square
Bristol
BS1 4JZ

Structure, Governance and Management

Labour Behind the Label Trust operates in England, Wales and Northern Ireland working closely with Labour Behind the Label Limited. Each organisation is separate and governed as an autonomous entity. They share some resources and a brand, in order to achieve their separate but similar objects as cost-effectively as possible.

Governing Document

The charity was established under a Trust Deed dated 29/08/12 (as amended by a deed dated 13/09/14) which established the objects and powers of the charity.

Recruitment and Appointment of the Trustees

The trustees regularly review their skills and experience base to reflect the needs of the organisation.

THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2025 cont.

Trustee Induction and Training

New trustees are given clear advice and support in relation to their obligations by incumbent trustees. All relevant documentation is made available including details of its resourcing, the current financial position as set out in the latest set of accounts and information about future plans and the strategic development of the charity.

Day to day management

The Trustees have delegated the day to day management of the charity to Caroline Lewis, Director of Fundraising at Labour Behind the Label, who reports formally to the Trustees at meetings.

Key Personnel

Caroline Lewis

Risk Management

The Trustees have assessed the major financial and reputations risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. Trustees review risk at each quarterly meeting, examining cash flow and any reputational risks due to high profile campaigns or events that Labour Behind the Label is leading on.

THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2025 cont.

Trustees' responsibilities in relation to the financial statements

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

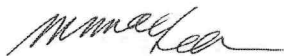
The laws applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable regulations). Under that law the Trustees must 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 incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the Trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees:



**Malcolm MacLean (Chair)
Trustee**

Date: 16 December 2025

THE LABOUR BEHIND THE LABEL TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LABOUR BEHIND THE LABEL TRUST

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2025.

Responsibilities and basis of report

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

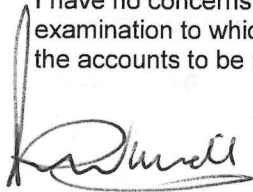
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the Trust as required by section 130 of the Act, or
- the accounts do not accord with those records; or
- 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 order to enable a proper understanding of the accounts to be reached.



Name: Stephen Burnside

Relevant professional qualification or body: ICAEW

Address: Burnside Chartered Accountants, 61 Queen Square, Bristol, BS1 4JZ.

Date:

22/11/25

THE LABOUR BEHIND THE LABEL TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME FROM:					
Donations and legacies					
Donations		80,924	-	80,924	119,681
Charitable activities					
Grants receivable	3	20,000	-	20,000	22,117
TOTAL INCOME		100,924	-	100,924	141,798
EXPENDITURE ON:					
Raising funds					
Costs of applying for grants		7,176	-	7,176	7,176
Other fundraising costs		1,095	-	1,095	-
<u>Charitable activities – promoting human rights and ethical and legal work practices for garment workers</u>					
Grants payable		116,892	-	116,892	79,010
Finance and book-keeping		1,148	-	1,148	1,148
Independent examination		2,124	-	2,124	1,512
Bank charges		6	-	6	4
Travel and subsistence		84	-	84	434
Subscriptions		-	-	-	44
Sundry expenses		-	-	-	119
TOTAL EXPENDITURE		128,525	-	128,525	89,447
Net income/(expenditure) and net movement in funds for the year		(27,601)	-	(27,601)	52,351
Reconciliation of funds					
Total funds brought forward		117,385	-	117,385	65,034
Total funds carried forward		89,784	-	89,784	117,385

The notes on pages 11 to 13 form part of these accounts

THE LABOUR BEHIND THE LABEL TRUST

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
CURRENT ASSETS			
Debtors	5	1,232	10,824
Cash at bank and in hand		108,773	134,405
		110,005	145,229
LIABILITIES			
Creditors: amounts falling due within one year	6	(20,221)	(27,844)
NET CURRENT ASSETS/(LIABILITIES)		89,784	117,385
NET ASSETS		89,784	117,385
THE FUNDS OF THE CHARITY			
Restricted funds		-	-
Unrestricted funds	7	89,784	117,385
TOTAL CHARITY FUNDS		89,784	117,385

These financial statements were approved by the trustees and authorised for issue on 16 Decembr 2025, and are signed on their behalf by:


Malcolm Maclean
TRUSTEE

16 December 2025
Date

Charity No 1159356

THE LABOUR BEHIND THE LABEL TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies

a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

b) Income recognition

Donations and grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

c) Expenditure and irrecoverable VAT

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

d) Fund accounting

Funds held by the charity are:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

THE LABOUR BEHIND THE LABEL TRUST

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025 (cont).**

2. Comparative Statement of Financial Activities for the year ended 31 March 2024

	Unrestricted funds £	Restricted funds £	Total funds 2024
INCOME FROM:			
Donations and legacies			
Donations	119,681	-	119,681
Charitable activities			
Grants receivable	4,500	17,617	22,117
TOTAL INCOME	124,181	17,617	141,798
EXPENDITURE ON:			
Raising funds			
Costs of applying for grants	7,176	-	7,176
Charitable activities – promoting human rights and ethical and legal work practices for garment workers			
Grants payable	61,393	17,617	79,010
Finance and book-keeping	1,148	-	1,148
Independent examination	1,512	-	1,512
Bank charges	4	-	4
Travel and subsistence	434	-	434
Subscriptions	44	-	44
Sundry expenses	119	-	119
TOTAL EXPENDITURE	71,830	17,617	89,447
Net income/(expenditure) and net movement in funds for the year	52,351	-	52,351

THE LABOUR BEHIND THE LABEL TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (cont).

3. Grants receivable	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Network for Social Change	-	-	-	12,117
Joffe Trust	-	-	-	2,500
Solomons Trust	5,000	-	5,000	4,500
The Big Give Trust	-	-	-	-
Barry Amiel & Norman Melburn Trust	-	-	-	3,000
Dashlight Foundation	15,000	-	15,000	-
	20,000	-	20,000	22,117

4. Net income/(expenditure) for the year

This is stated after charging:	2025 £	2024 £
Independent examiner's fees	2,124	1,512

5. Debtors	2025 £	2024 £
Prepayments and accrued income	1,232	10,824
	1,232	10,824

6. Creditors	2025 £	2024 £
Creditors and accruals	20,221	17,844
Deferred income	-	10,000
	20,221	27,844

THE LABOUR BEHIND THE LABEL TRUST

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025 (cont).**

7. Unrestricted funds

	Balance 1 April 2024	Movement in resources		Transfers between funds	Balance 31 March 2025
	£	Incoming £	Outgoing £	£	£
General Funds	117,385	100,924	128,525	-	89,784

8. Related party transactions and trustees' expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil).

There were no related party transactions in the year.

THE LABOUR BEHIND THE LABEL TRUST

England & Wales - Charity number 1159356

Accounts

THE LABOUR BEHIND THE LABEL TRUST

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2024**

Registered charity number: 1159356

THE LABOUR BEHIND THE LABEL TRUST

REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2024

The trustees are pleased to present their annual report together with the accounts of the charity for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out on page 9 and comply with the Charity's governing instrument, The Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS102) applicable in the UK and Republic of Ireland.

Our Purposes and Activities

The Charity's objects are:

- To advance for the public benefit, and with particular regard to garment workers and their dependents throughout the world;
- The relief of poverty;
- The promotion of human rights (as set out in the Universal Declaration of Human Rights);
- Compliance with the law and ethical standards of conduct.

Achievements and Performance

The Trust's grant making policy provides the basis for its operations in support of the promotion of human rights and ethical and legal work practices for garment workers and their dependents.

In March 2023 the Trust agreed a work programme for 2023/24 building on the achievements of the 2022/23 year. After the pandemic-associated disruptions to the global and UK textile industries that intensified a focus on worker welfare and consequent pressure to ensure, enhance, and extend legal provisions in the UK, Bangladesh and Pakistan, the programme focused on four key areas of work. These were:

- 1) Commemorating the victims of Rana Plaza on the 10th Anniversary of the disaster, including to maintain a focus on worker welfare related national level agreements in textile industry heavy states, especially Bangladesh;
 - 2) Continue work supporting social security through a focus on the #PayYourWorkers campaign emphasising the recovery of wages unpaid during the Covid-19 pandemic;
 - 3) Build work to raise awareness of how online markets and consumer buying habits are having an impact on worker's rights, through for instance increased workplace precarity;
 - 4) Develop a climate change campaign showing its impact on garment workers.
- To support this work, and address shifts in the charity funding landscape, we continued previous years' work to build capacity and resilience through: Developing LBL's and regular giving programme, and Building a legacy fundraising programme.

In a rapidly shifting global environment, while these objectives were ambitious, most were substantially achieved and some exceeded. These circumstances are reflected in the objectives developed for 2024/25. Four categories of outcome may be as distributed unevenly across those first four objectives.

The first, education activities, may be seen for instance in events linked to the Rana Plaza commemoration such as public action to highlight both the event itself and its continuing impacts on workers' advocacy and organising in the textile industries, community-based events in London and Leicester as well as an event at Parliament.

THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2024 cont.

Achievements and Performance (continued)

In the case of #PayYourWorkers, education activities included activities around International Women's Day, organising on-line activism focused on key brand shareholders, and an on-line roundtable event focused on brands exploring the links between wages, inflation, and worker welfare especially in South Asian states with large garment industries. In other areas, such as the work on on-line markets, the education and advocacy aspect of the work included advice to and appearance in the BBC's Panorama episode on purchasing practices in the UK garment industry.

The second, advocacy, is closely linked to the education component. In the case of the Rana Plaza commemoration, for instance, this included lobbying brands to continue to support the multiparty agreement in Bangladesh over building safety and the development of similar protocols in other jurisdictions. While this area of work, advocacy, is also at the core of #PayYourWorkers, in this case it also included reaching out to high profile public figures, especially in the sport sector, to support the campaign in respect of specific brands; these figures were carefully selected on the basis of their previous social justice advocacy.

The third strand, networking, has been especially important in 2023/24 and may be seen in Labour Behind the Label's foundational role in the creation of the Rana Plaza Solidarity Collective as an on-going group coordinating across multiple relevant campaign activities and groups. Other key developments have included continuing work with UK-based garment worker community organisations, especially in Leicester. In other areas of work, key network developments have included developing climate crisis engagement through involvement in the Just Transitions network internationally as well as maintaining international networks essential for tracking production chains.

The key focus of the fourth strand of work, research, has been on-line marketplace fashion supply chains, with a secondary focus on climate-related issues.

All of this has been accompanied by a consistent on-line presence, evidence of continuing on-line engagement, and impact through legacy media including the fashion industry press, in broadcasting and other publications.

In terms of capacity development and resilience of the Trust, regular donor numbers continue to grow while overall income remains solid. We have implemented a legacy fundraising programme. We note, across the sector, that fundraising is becoming challenging in the context of a cost of living and related economic circumstances. The Trust continues to monitor income and notes that it may become necessary to explore with LBL ways to ensure the most effective and timely use of funds without threatening overall sustainability of work in the area. The decision by a sister organisation campaigning in the field to close down and offer its reserves to the Trust is likely to have a significant impact on our activities, and will require careful consideration and evaluation. This development has had an impact on our planned 2024/25 activities.

Achievements are monitored by Trustees at quarterly Trust meetings as well as through reports presented by the Labour Behind the Label throughout the year.

There has been some change in Trust Board membership in 2023/24 with one resignation and one new member.

THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2024 cont.

Public Benefit

Trustees review public benefit annually (in March) when assessing the proposed activities for the forthcoming year. The trustees have had due regard to the Charity Commission guidance on public benefit in deciding what activities the charity should undertake and confirm that all the charity's activities are undertaken to further our charitable purposes for the public benefit.

Financial Review

At 31 March 2024 the Charity had funds carried forward of £117,385 (2023 - £65,034), of which £nil are held as restricted funds (2023 - £nil).

The Charity's main sources of funding in the year were:

- donations of £119,681; and
- grants of £22,117.

The trustees are confident that the Charity is financially secure to deliver its programme of activities for 2024/25.

Investment policy

As reserves are currently at a relatively low level, the majority of funds are currently held in a bank current account.

Going Concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Plans for Future Periods

Our workplan for 2024/25 builds on and extends the 2023/24 programme and successes, and adjusts key work streams to recognise shifts in the global and UK context of production and consumption:

- 1) Campaign for jobs and decent work in the UK garment industry
- 2) Campaign for corporate accountability
- 3) Build worker power, through active solidarity actions to support garment worker rights in the global south
- 4) Continuing campaign work to raise awareness of how online markets and consumer buying habits are having an impact on worker' rights
- 5) Support global campaigning for a Just Transition for garment workers
- 6) Build a re-engagement strategy for Leicester workers
- 7) Improve LBL's citizen organising approach to engage more activists in taking actions and attending demonstrations
- 8) Continue to develop LBL's regular giving (RG) programme, and
- 9) Carry out a financial review and commission specific fundraising support for Trusts & Foundations.

THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2024 cont.

Reference and Administrative Information

Name & Charity Number:

Labour Behind The Label Trust: Registered Charity No 1159356

Registered Office

The Old Co-Op
38-42 Chelsea Road
Easton
Bristol
BS5 6AF

Trustees:

Malcolm MacLean
Joanna Ewart-James
Sarah Daly
Sharon Mitcheson
Rona Fagon (appointed 15/12/2023)
Leanne McNulty (appointed 26/09/2024)

Bankers:

The Co-operative Bank Plc
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Independent Examiner:

Burnside
Chartered Accountants
61 Queen Square
Bristol
BS1 4JZ

Structure, Governance and Management

Labour Behind the Label Trust operates in England, Wales and Northern Ireland working closely with Labour Behind the Label Limited. Each organisation is separate and governed as an autonomous entity. They share some resources and a brand, in order to achieve their separate but similar objects as cost-effectively as possible.

Governing Document

The charity was established under a Trust Deed dated 29/08/12 (as amended by a deed dated 13/09/14) which established the objects and powers of the charity.

Recruitment and Appointment of the Trustees

The trustees regularly review their skills and experience base to reflect the needs of the organisation.

THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2024 cont.

Trustee Induction and Training

New trustees are given clear advice and support in relation to their obligations by incumbent trustees. All relevant documentation is made available including details of its resourcing, the current financial position as set out in the latest set of accounts and information about future plans and the strategic development of the charity.

Day to day management

The Trustees have delegated the day to day management of the charity to Caroline Lewis, Director of Fundraising at Labour Behind the Label, who reports formally to the Trustees at meetings.

Key Personnel

Caroline Lewis

Risk Management

The Trustees have assessed the major financial and reputations risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. Trustees review risk at each quarterly meeting, examining cash flow and any reputational risks due to high profile campaigns or events that Labour Behind the Label is leading on.

THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2024 cont.

Trustees' responsibilities in relation to the financial statements

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

The laws applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable regulations). Under that 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 incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the Trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees:



**Malcolm MacLean (Chair)
Trustee**

Date: 29/01/2025

THE LABOUR BEHIND THE LABEL TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LABOUR BEHIND THE LABEL TRUST

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the Trust as required by section 130 of the Act, or
- the accounts do not accord with those records; or
- 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 order to enable a proper understanding of the accounts to be reached.



Name: Stephen Burnside

Relevant professional qualification or body: ICAEW

Address: Burnside Chartered Accountants, 61 Queen Square, Bristol, BS1 4JZ.

Date: 29/1/25

THE LABOUR BEHIND THE LABEL TRUST

STATEMENT OF FINANCIAL ACTIVITIES **FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
INCOME FROM:					
Donations and legacies					
Donations		119,681	-	119,681	57,576
Charitable activities					
Grants receivable	2	4,500	17,617	22,117	20,461
TOTAL INCOME		124,181	17,617	141,798	78,037
EXPENDITURE ON:					
Raising funds					
Costs of applying for grants		7,176	-	7,176	7,176
<u>Charitable activities – promoting human rights and ethical and legal work practices for garment workers</u>					
Grants payable		61,393	17,617	79,010	65,961
Finance and book-keeping		1,148	-	1,148	1,148
Independent examination		1,512	-	1,512	1,776
Bank charges		4	-	4	4
Travel and subsistence		434	-	434	-
Subscriptions		44	-	44	-
Sundry expenses		119	-	119	-
TOTAL EXPENDITURE		71,830	17,617	89,447	76,065
Net income/(expenditure) and net movement in funds for the year		52,351	-	52,351	1,972
Reconciliation of funds					
Total funds brought forward		65,034	-	65,034	63,062
Total funds carried forward		117,385	-	117,385	65,034

All income and expenditure in the previous year was unrestricted.

The notes on pages 11 to 13 form part of these accounts

THE LABOUR BEHIND THE LABEL TRUST

BALANCE SHEET **AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
CURRENT ASSETS			
Debtors	4	10,824	10,950
Cash at bank and in hand		134,405	80,141
		145,229	91,091
LIABILITIES			
Creditors: amounts falling due within one year	5	(27,844)	(26,057)
NET CURRENT ASSETS/(LIABILITIES)		117,385	65,034
NET ASSETS		117,385	65,034
THE FUNDS OF THE CHARITY			
Restricted funds		-	-
Unrestricted funds		117,385	65,034
TOTAL CHARITY FUNDS		117,385	65,034

These financial statements were approved by the trustees and authorised for issue on 29/01/2025, and are signed on their behalf by:



.....
Malcolm Maclean
TRUSTEE

29/01/2025

Date

Charity No 1159356

THE LABOUR BEHIND THE LABEL TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting policies

a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

b) Income recognition

Donations and grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

c) Expenditure and irrecoverable VAT

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

d) Fund accounting

Funds held by the charity are:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

THE LABOUR BEHIND THE LABEL TRUST

NOTES TO THE ACCOUNTS **FOR THE YEAR ENDED 31 MARCH 2024 (cont).**

2. Grants receivable	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Network for Social Change	-	12,117	12,117	2,961
Joffe Trust	-	2,500	2,500	10,000
Solomons Trust	4,500	-	4,500	4,500
The Big Give Trust	-	-	-	3,000
Barry Amiel & Norman Melburn Trust	-	3,000	3,000	-
	4,500	17,617	22,117	20,461

3. Net income/(expenditure) for the year

This is stated after charging:	2024 £	2023 £
Independent examiner's fees	1,512	1,776

4. Debtors

	2024 £	2023 £
Prepayments and accrued income	10,824	10,950
	10,824	10,950

5. Creditors

	2024 £	2023 £
Creditors and accruals	1,440	1,440
Deferred income	26,404	24,617
	27,844	26,057

THE LABOUR BEHIND THE LABEL TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (cont).

6. Unrestricted funds

	Balance 1 April 2023	Movement in resources		Transfers between funds	Balance 31 March 2024
	£	Incoming £	Outgoing £	£	£
General Funds	65,034	124,181	71,830	-	117,385
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

7. Restricted funds

	Balance 1 April 2023	Movement in resources		Transfers between funds	Balance 31 March 2024
	£	Incoming £	Outgoing £	£	£
Joffe Trust	-	2,500	2,500	-	-
NSCCT	-	12,117	12,117	-	-
Barry Amiel & Norman Melburn Trust	-	3,000	3,000	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	17,617	17,617	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

5. Related party transactions and trustees' expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil).

There were no related party transactions in the year.

THE LABOUR BEHIND THE LABEL TRUST

England & Wales - Charity number 1159356

Accounts

THE LABOUR BEHIND THE LABEL TRUST

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2023**

Registered charity number: 1159356

THE LABOUR BEHIND THE LABEL TRUST

REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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Trustees' report	2 – 7
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Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11 - 12

Trustees Annual Report for the year ended 31 March 2023

The trustees are pleased to present their annual report together with the accounts of the charity for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out on page 9 and comply with the Charity's governing instrument, The Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS102) applicable in the UK and Republic of Ireland.

Our Purposes and Activities

The Charity's objects are:

- To advance for the public benefit, and with particular regard to garment workers and their dependents throughout the world;
- The relief of poverty;
- The promotion of human rights (as set out in the Universal Declaration of Human Rights);
- Compliance with the law and ethical standards of conduct.

Achievements and Performance

The Trust's grant making policy provides the basis for its operations in support of the promotion of human rights and ethical and legal work practices for garment workers and their dependents.

In March 2022 the Trust agreed a work programme for 2022/23 building on the achievements of the 2021/22 year, recognising the pressing questions of worker welfare accentuated by the global Covid-19 pandemic and a growing awareness of and emphasis on conditions in the UK clothing industry while also continuing an internal focus on capacity building and securing income. This programme highlighted 1) the continuing work focusing on workers affected by the COVID-19 supply chain crisis, especially the need for ongoing social security improvements, with a focus on Sri Lanka, 2) in the wake of significant developments since 2020, continuing to support campaign work highlighting conditions in Leicester and the UK garment industry, 3) work to raise awareness of how future changing markets and climate are having an impact on workers' rights 4) extending work in support of demands for living wages, and work to ensure more secure income to the Trust through 5) continuing to develop LBL's supporter engagement and build LBL's Regular Giving (RG) programme.

In a rapidly shifting global environment, these objectives were ambitious and while several were met, efforts to enhance engagement with the effects especially of climate change proved difficult, and the Living Wage work was preparatory in anticipation of a higher profile over the next few years. These circumstances are reflected in the objectives developed for 2023/24.

Grants to Labour Behind the Label focused on the first four areas. These grants supported innovative outreach activities including 'subvertising' campaigns and a 'real cost of fashion' walking tour of a major fashion retail district alongside more conventional educational activities including petitions and social media work. The emerging focus on the UK garment industry continued to grow especially through the enhancement of community links in areas where the garment industry is a major employer. These community have been vital for the growth and sustenance of this work, enriching outreach and social justice advocacy work while providing direct support for those local efforts to build a more just garment industry. Outreach activities in this context including supporting the availability of a documentary film exploring the issues, as well as supporting its translation into Hindi enhancing its value to those communities for

Trustees Annual Report for the year ended 31 March 2023 cont.

Achievements and Performance (continued)

whom the industry is a major employer. These activities, as well as work with industry suppliers, resulted in considerable publicity and media coverage, further enhancing the outreach about and profile of these issues. For the Trust, this included commitments to continue to support LBL staff focusing on these community links, and to continue to work towards greater diversity in both LBL and the Trust.

This push to diversifying engagement and outreach is also reflected in support for work on changing markets and climate that has resulted in an on-line photo exhibition exploring the effects of climate change on garment workers, principally in Bangladesh. Other outputs include a zine in both hard copy and digital focusing in the experiences of LGBT garment workers in Cambodia and Indonesia, with plans to highlight these questions during future pride activities. The third aspect of this work has been valuable media coverage of the impacts of the rapid rise of e-retailing on working conditions in the sector. Elsewhere there was also work to enhance the usefulness of the Fashion Checker site developed during 2021/22 with a linked quiz as a way to continue to raise the issues around supply chain transparency.

In terms of capacity development, regular donor numbers continue to grow although overall income seems to have levelled out after a spike during the peak of the pandemic, although income remains higher than 2019/20. The Trust will continue to monitor income and note that it may become necessary to explore with LBL ways to ensure the most effective and timely use of funds without threatening overall sustainability of work in the area. This is likely to include a review of policy and practice.

Achievements are monitored by Trustees at quarterly Trust meetings as well as through reports presented by the Labour Behind the Label throughout the year.

Trust Board membership was unchanged throughout the year.

Public Benefit

Trustees review public benefit annually (in March) when assessing the proposed activities for the forthcoming year. The trustees have had due regard to the Charity Commission guidance on public benefit in deciding what activities the charity should undertake and confirm that all the charity's activities are undertaken to further our charitable purposes for the public benefit.

Financial Review

At 31 March 2023 the Charity had funds carried forward of £65,034 (2022 - £63,062), of which £nil are held as restricted funds (2022 - £8,000).

The Charity's main sources of funding in the year were:

- donations from members of the public of £57,576;
- grants of £20,461.

The trustees are confident that the Charity is financially secure to deliver its programme of activities for 2023/24.

Trustees Annual Report for the year ended 31 March 2023 cont.

Investment policy

As reserves are currently at a relatively low level, the majority of funds are currently held in a bank current account.

Going Concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Plans for Future Periods

Our workplan for 2023/24 builds on the 2022/23 programme and successes, and adjusts key work streams to shifts in the global and UK context of production and consumption, with five principal areas of focus, emphasising supply chain transparency, wage fairness and security, and supporter infrastructure:

- 1) Campaign to commemorate the victims of Rana Plaza on the 10th Anniversary of the disaster
- 2) Continue work supporting social security through a focus on the #PayYourWorkers campaign
- 3) Build work to raise awareness of how online markets and consumer buying habits are having an impact on worker' rights
- 4) Develop a climate change campaign and its impact on garment workers
- 5) Continue to develop LBL's and regular giving (RG) programme, and
- 6) Build a legacy fundraising programme.

THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2023 cont.

Reference and Administrative Information

Name & Charity Number:

Labour Behind The Label Trust: Registered Charity No 1159356

Registered Office

The Old Co-Op
38-42 Chelsea Road
Easton
Bristol
BS5 6AF

Trustees:

Malcolm MacLean
Joanna Ewart-James
Thrisa Haldar
Sarah Daly
Rebecca Collins
Sharon Mitcheson

Bankers:

The Co-operative Bank Plc
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Independent Examiner:

Burnside
Chartered Accountants
61 Queen Square
Bristol
BS1 4JZ

Structure, Governance and Management

Labour Behind the Label Trust operates in England, Wales and Northern Ireland working closely with Labour Behind the Label Limited. Each organisation is separate and governed as an autonomous entity. They share some resources and a brand, in order to achieve their separate but similar objects as cost-effectively as possible.

Governing Document

The charity was established under a Trust Deed dated 29/08/12 (as amended by a deed dated 13/09/14) which established the objects and powers of the charity.

Recruitment and Appointment of the Trustees

The trustees regularly review their skills and experience base to reflect the needs of the organisation.

Trustees Annual Report for the year ended 31 March 2023 cont.

Trustee Induction and Training

New trustees are given clear advice and support in relation to their obligations by incumbent trustees. All relevant documentation is made available including details of its resourcing, the current financial position as set out in the latest set of accounts and information about future plans and the strategic development of the charity.

Day to day management

The Trustees have delegated the day to day management of the charity to Caroline Lewis, Director of Fundraising at Labour Behind the Label, who reports formally to the Trustees at meetings.

Key Personnel

Caroline Lewis

Risk Management

The Trustees have assessed the major financial and reputations risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. Trustees review risk at each quarterly meeting, examining cash flow and any reputational risks due to high profile campaigns or events that Labour Behind the Label is leading on.

Trustees Annual Report for the year ended 31 March 2023 cont.

Trustees' responsibilities in relation to the financial statements

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

The laws applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable regulations). Under that 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 incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the Trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees:



Malcolm MacLean (Chair)
Trustee

Date: 19 January 2024

THE LABOUR BEHIND THE LABEL TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LABOUR BEHIND THE LABEL TRUST

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2023.

Responsibilities and basis of report

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

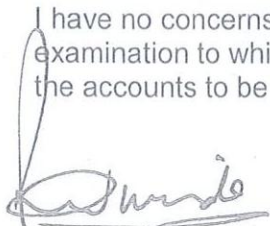
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the Trust as required by section 130 of the Act, or
- the accounts do not accord with those records; or
- 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 order to enable a proper understanding of the accounts to be reached.



Name: Stephen Burnside

Relevant professional qualification or body: ICAEW

Address: Burnside Chartered Accountants, 61 Queen Square, Bristol, BS1 4JZ.

Date:

19/1/24

THE LABOUR BEHIND THE LABEL TRUST

STATEMENT OF FINANCIAL ACTIVITIES **FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
INCOME FROM:					
Donations and legacies					
Donations		57,576	-	57,576	58,504
Charitable activities					
Grants receivable	2	7,500	12,961	20,461	42,403
TOTAL INCOME		<u>65,076</u>	<u>12,961</u>	<u>78,037</u>	<u>100,907</u>
EXPENDITURE ON:					
Raising funds					
Costs of applying for grants		7,176	-	7,176	7,176
<u>Charitable activities – promoting human rights and ethical and legal work practices for garment workers</u>					
Grants payable		45,000	20,961	65,961	76,403
Finance and book-keeping		1,148	-	1,148	1,148
Independent examination		1,776	-	1,776	1,044
Bank charges		4	-	4	4
Sundry expenses		-	-	-	110
TOTAL EXPENDITURE		<u>55,104</u>	<u>20,961</u>	<u>76,065</u>	<u>85,885</u>
Net income/(expenditure) and net movement in funds for the year		<u>9,972</u>	<u>(8,000)</u>	<u>1,972</u>	<u>15,022</u>
Reconciliation of funds					
Total funds brought forward		<u>55,062</u>	<u>8,000</u>	<u>63,062</u>	<u>48,040</u>
Total funds carried forward		<u>65,034</u>	<u>-</u>	<u>65,034</u>	<u>63,062</u>

All income and expenditure in the previous year was unrestricted.

The notes on pages 11 to 12 form part of these accounts

THE LABOUR BEHIND THE LABEL TRUST

BALANCE SHEET **AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
CURRENT ASSETS			
Debtors	4	10,950	6,156
Cash at bank and in hand		80,141	61,114
		91,091	67,270
LIABILITIES			
Creditors: amounts falling due within one year	5	(26,057)	(4,208)
NET CURRENT ASSETS/(LIABILITIES)		65,034	63,062
NET ASSETS		65,034	63,062
THE FUNDS OF THE CHARITY			
Restricted funds		-	8,000
Unrestricted funds		65,034	55,062
TOTAL CHARITY FUNDS		65,034	63,062

These financial statements were approved by the trustees and authorised for issue on, and are signed on their behalf by:



.....
Malcolm Maclean
TRUSTEE

19 January 2024

Date

Charity No 1159356

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. Accounting policies

a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

b) Income recognition

Donations and grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

c) Expenditure and irrecoverable VAT

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

d) Fund accounting

Funds held by the charity are:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023 (cont).**

2. Grants receivable	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Network for Social Change	-	2,961	2,961	17,219
Joffe Trust	-	10,000	10,000	7,500
Scurrah Wainwright Trust	-	-	-	5,000
Solomons Trust	4,500	-	4,500	4,500
Southall Trust	-	-	-	3,000
Thresholds Ltd	-	-	-	2,184
The Big Give Trust	3,000	-	3,000	3,000
	7,500	12,961	20,461	42,403

3. Net income/(expenditure) for the year

This is stated after charging:

Independent examiner's fees

2023 £	2022 £
1,776	1,044

4. Debtors

Prepayments and accrued income

2023 £	2022 £
10,950	6,156
10,950	6,156

5. Creditors

Creditors and accruals
Deferred income

2023 £	2022 £
1,440	1,708
24,617	2,500
26,057	4,208

THE LABOUR BEHIND THE LABEL TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (cont).

6. Unrestricted funds

	Balance 1 April 2022	Movement in resources		Transfers between funds	Balance 31 March 2023
	£	Incoming	Outgoing	£	£
General Funds	55,062	65,076	55,104	-	65,034
	<u>55,062</u>	<u>65,076</u>	<u>55,104</u>	<u>-</u>	<u>65,034</u>

7. Restricted funds

	Balance 1 April 2022	Movement in resources		Transfers between funds	Balance 31 March 2023
	£	Incoming	Outgoing	£	£
Joffe Trust	-	10,000	10,000	-	-
Scurrah Wainwright	5,000	-	5,000	-	-
Southall Trust	3,000	-	3,000	-	-
NSCCT	-	2,961	2,961	-	-
	<u>8,000</u>	<u>12,961</u>	<u>20,961</u>	<u>-</u>	<u>-</u>

5. Related party transactions and trustees' expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil).

There were no related party transactions in the year.

THE LABOUR BEHIND THE LABEL TRUST

England & Wales - Charity number 1159356

Accounts

THE LABOUR BEHIND THE LABEL TRUST

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2022**

Registered charity number: 1159356

THE LABOUR BEHIND THE LABEL TRUST

REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2022

The trustees are pleased to present their annual report together with the accounts of the charity for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out on page 9 and comply with the Charity's governing instrument, The Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS102) applicable in the UK and Republic of Ireland.

Our Purposes and Activities

The Charity's objects are:

- To advance for the public benefit, and with particular regard to garment workers and their dependents throughout the world:
- The relief of poverty;
- The promotion of human rights (as set out in the Universal Declaration of Human Rights);
- Compliance with the law and ethical standards of conduct.

Achievements and Performance

The Trust's grant making policy provides the basis for its operations in support of the promotion of human rights and ethical and legal work practices for garment workers and their dependents.

In March 2021 the Trust agreed a work programme for 2021/22 building on the achievements of the 2020/21 year, recognising the pressing questions of worker welfare accentuated by the global Covid-19 pandemic while also continuing an internal focus on capacity building and securing income. This programme highlighted **1)** raising issues and support work highlighting the ongoing need for social security as a result of the Covid-19 crisis, **2)** continuation of work accentuating the Living Wage through Transparency campaign, **3)** in the wake of significant developments during 2020, a focus on sustaining campaign work highlighting conditions in Leicester and the UK garment, **4)** extending education campaigns through delivery of the 'Another World is Possible' toolkit in conjunction with the Network for Social Change, alongside work to ensure more secure income through **5)** improvements to LBL's digital campaigning and fundraising work and **6)** continuing to develop LBL's Regular Giving (RG) programme.

Although these were, to a large degree, met, the pandemic-related shifts in global campaigning meant that the international focus shifted from the Living Wage campaign to a focus on compliance with minimum wage requirements that were not being met in many instances. In part this was because the pandemic changed the circumstances globally, while the focus on the UK garment sector continued as a major focus of work.

Grants to Labour Behind the Label focused on these six areas. A key area of continuing work from 2021 was continuing support for and development of the international Clean Clothes Campaign's Fashion Checker website; LBL's work included leading developments towards an international position on identity discrimination and intersectionality in the garment industry as the basis for identifying gaps and enhancing the quality and impact of the data underpinning the Fashion Checker.

THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2022 cont.

Achievements and Performance (continued)

The work on the UK garment industry continued to grow as an area of emphasis with continuing work with community groups, trades unions and NGOs to raise the profile of concerns about worker wellbeing in the industry, and enhancement of community links in areas where the garment industry is a major employer. A key development in this was the employment of staff member within LBL to focus on these community links. A consequence of this work was the reinforcement of the need to continue to work towards greater diversity in both LBL and the Trust.

The third significant outcome was the finalisation and publication of the 'Another World is Possible' toolkit towards the end of 2021 as a vital resource in extending the reach of understanding about workers' rights in the garment industry, and the focus on reaching out to wider audiences for our work.

Alongside this public outreach and education work, there were significant developments enhancing LBL's digital campaigning and fundraising work, with major improvements to the supporter database and fundraising potential, final steps to ensure full compliance with General Data Protection Regulation provisions in that record keeping, and significant website redesign, including infrastructure enhancement.

In terms of capacity development, regular donor numbers to grow although overall income reduced slightly after a spike during the peak of the pandemic, although income remains notably higher than 2019/20. The Trust will continue to monitor income and if these levels continue or grow will continue to work with LBL to ensure the most effective use of funds. This is likely to include a review of policy including but not limited to reserves.

Achievements are monitored by Trustees at quarterly Trust meetings as well as through reports presented by the Labour Behind the Label throughout the year.

Trust Board membership remained static throughout the year.

Public Benefit

Trustees review public benefit annually (in March) when assessing the proposed activities for the forthcoming year. The trustees have had due regard to the Charity Commission guidance on public benefit in deciding what activities the charity should undertake and confirm that all the charity's activities are undertaken to further our charitable purposes for the public benefit.

Financial Review

At 31 March 2022 the Charity had funds carried forward of £63,062 (2021 - £48,040), of which £8,000 are held as restricted funds (2021 - £nil).

The Charity's main sources of funding in the year were:

- donations from members of the public of £58,504;
- grants of £42,403.

The trustees are confident that the Charity is financially secure to deliver its programme of activities for 2022/23.

THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2022 cont.

Investment policy

As reserves are currently at a relatively low level, the majority of funds are currently held in a bank current account.

Going Concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Plans for Future Periods

Our workplan for 2022/23 builds on the 2021/22 programme and successes, and adjusts key work streams to shifts in the global and UK context of production and consumption, with five principal areas of focus, emphasising supply chain transparency, wage fairness and security, and supporter infrastructure:

- 1) Campaign for justice for workers affected by the COVID-19 supply chain crisis, and raise need for ongoing social security improvements, with a focus on Sri Lanka
- 2) Support worker organising in Leicester and campaign on improving the UK garment industry
- 3) Raise awareness of how future changing markets and climate are having an impact on workers' rights
- 4) Campaign for living wages supporting global calls for a wage agreement, and
- 5) Continue to develop LBL's supporter engagement and regular giving (RG) programme.

THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2022 cont.

Reference and Administrative Information

Name & Charity Number:

Labour Behind The Label Trust: Registered Charity No 1159356

Registered Office

The Old Co-Op
38-42 Chelsea Road
Easton
Bristol
BS5 6AF

Trustees:

Malcolm MacLean
Joanna Ewart-James
Thrisa Haldar
Sarah Daly
Rebecca Collins
Sharon Mitcheson

Bankers:

The Co-operative Bank Plc
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Independent Examiner:

Burnside
Chartered Accountants
61 Queen Square
Bristol
BS1 4JZ

Structure, Governance and Management

Labour Behind the Label Trust operates in England, Wales and Northern Ireland working closely with Labour Behind the Label Limited. Each organisation is separate and governed as an autonomous entity. They share some resources and a brand, in order to achieve their separate but similar objects as cost-effectively as possible.

Governing Document

The charity was established under a Trust Deed dated 29/08/12 (as amended by a deed dated 13/09/14) which established the objects and powers of the charity.

Recruitment and Appointment of the Trustees

The trustees regularly review their skills and experience base to reflect the needs of the organisation.

THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2022 cont.

Trustee Induction and Training

New trustees are given clear advice and support in relation to their obligations by incumbent trustees. All relevant documentation is made available including details of its resourcing, the current financial position as set out in the latest set of accounts and information about future plans and the strategic development of the charity.

Day to day management

The Trustees have delegated the day to day management of the charity to Caroline Lewis, Director of Fundraising at Labour Behind the Label, who reports formally to the Trustees at meetings.

Key Personnel

Caroline Lewis

Risk Management

The Trustees have assessed the major financial and reputations risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. Trustees review risk at each quarterly meeting, examining cash flow and any reputational risks due to high profile campaigns or events that Labour Behind the Label is leading on.

THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2022 cont.

Trustees' responsibilities in relation to the financial statements

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

The laws applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable regulations). Under that 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 incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the Trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees:



**Malcolm MacLean (Chair)
Trustee**

Date: 16 December 2022

THE LABOUR BEHIND THE LABEL TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LABOUR BEHIND THE LABEL TRUST

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the Trust as required by section 130 of the Act, or
- the accounts do not accord with those records; or
- 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 order to enable a proper understanding of the accounts to be reached.



13/01/2023

Name: Mark Pooley

Relevant professional qualification or body: ICAEW

Address: Burnside Chartered Accountants, 61 Queen Square, Bristol, BS1 4JZ.

Date:

THE LABOUR BEHIND THE LABEL TRUST

STATEMENT OF FINANCIAL ACTIVITIES **FOR THE YEAR ENDED 31 MARCH 2022**

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME FROM:					
Donations and legacies					
Donations		58,504	-	58,504	59,212
Charitable activities					
Grants receivable	2	26,903	15,500	42,403	48,500
TOTAL INCOME		85,407	15,500	100,907	107,712
EXPENDITURE ON:					
Raising funds					
Costs of applying for grants		7,176	-	7,176	7,258
Charitable activities – promoting human rights and ethical and legal work practices for garment workers					
Grants payable		68,903	7,500	76,403	51,900
Finance and book-keeping		1,148	-	1,148	1,148
Independent examination		1,044	-	1,044	1,008
Bank charges		4	-	4	4
Sundry expenses		110	-	110	39
TOTAL EXPENDITURE		78,385	7,500	85,885	61,357
Net income/(expenditure) and net movement in funds for the year		7,022	8,000	15,022	46,355
Reconciliation of funds					
Total funds brought forward		48,040	-	48,040	1,685
Total funds carried forward		55,062	8,000	63,062	48,040

All income and expenditure in the previous year was unrestricted.

The notes on pages 11 to 12 form part of these accounts

THE LABOUR BEHIND THE LABEL TRUST

BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022 £	2021 £
CURRENT ASSETS			
Debtors	4	6,156	-
Cash at bank and in hand		61,114	68,414
		67,270	68,414
LIABILITIES			
Creditors: amounts falling due within one year	5	(4,208)	(20,374)
NET CURRENT ASSETS/(LIABILITIES)		63,062	48,040
NET ASSETS		63,062	48,040
THE FUNDS OF THE CHARITY			
Restricted funds		8,000	-
Unrestricted funds		55,062	48,040
TOTAL CHARITY FUNDS		63,062	48,040

These financial statements were approved by the trustees and authorised for issue on, and are signed on their behalf by:



.....
Malcolm Maclean
TRUSTEE

16 December 2022

Date

Charity No 1159356

THE LABOUR BEHIND THE LABEL TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies

a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

b) Income recognition

Donations and grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

c) Expenditure and irrecoverable VAT

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

d) Fund accounting

Funds held by the charity are:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

THE LABOUR BEHIND THE LABEL TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (cont).

2. Grants receivable	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Network for Social Change	17,219	-	17,219	-
Joffe Trust	-	7,500	7,500	20,000
Scurrah Wainwright Trust	-	5,000	5,000	-
Solomons Trust	4,500	-	4,500	4,500
Southall Trust	-	3,000	3,000	-
Thresholds Ltd	2,184	-	2,184	20,000
The Big Give Trust	3,000	-	3,000	2,000
Other grants receivable	-	-	-	2,000
	26,903	15,500	42,403	48,500

3. Net income/(expenditure) for the year

This is stated after charging:	2022 £	2021 £
Independent examiner's fees	1,044	1,008

4. Debtors	2022 £	2021 £
Prepayments and accrued income	6,156	-
	6,156	-

5. Creditors	2022 £	2021 £
Creditors and accruals	1,708	971
Deferred income	2,500	19,403
	4,208	20,374

THE LABOUR BEHIND THE LABEL TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (cont).

6. Unrestricted funds

	Balance 1 April 2021	Movement in resources		Transfers between funds	Balance 31 March 2022
	£	Incoming £	Outgoing £	£	£
General Funds	48,040	85,407	78,385	-	55,062
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

7. Restricted funds

	Balance 1 April 2021	Movement in resources		Transfers between funds	Balance 31 March 2022
	£	Incoming £	Outgoing £	£	£
Joffe Trust	-	7,500	7,500	-	-
Scurrah Wainwright	-	5,000	-	-	5,000
Southall Trust	-	3,000	-	-	3,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	15,500	7,500	-	8,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

5. Related party transactions and trustees' expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil).

There were no related party transactions in the year.

THE LABOUR BEHIND THE LABEL TRUST

England & Wales - Charity number 1159356

Accounts

THE LABOUR BEHIND THE LABEL TRUST

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2021**

Registered charity number: 1159356

THE LABOUR BEHIND THE LABEL TRUST

REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

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THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2021

The trustees are pleased to present their annual report together with the accounts of the charity for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out on page 9 and comply with the Charity's governing instrument, The Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS102) applicable in the UK and Republic of Ireland.

Our Purposes and Activities

The Charity's objects are:

- To advance for the public benefit, and with particular regard to garment workers and their dependents throughout the world;
- The relief of poverty;
- The promotion of human rights (as set out in the universal declaration of human rights);
- Compliance with the law and ethical standards of conduct.

Achievements and Performance

The Trust's grant making policy provides the basis for its operations in support of the promotion of human rights and ethical and legal work practices for garment workers and their dependents.

In March 2020 the Trust agreed a work programme for 2020/21 building on the achievements of the 2019/20 year, and adding a strong internal focus to **1)** enhance outreach and fundraising, including **2)** extending the existing regular giving programme. This work programme included an extension and intensification of previous work **3)** on public procurement in relation to garments and footwear in the UK, **4)** deepening work to ensure that previous commitments to pay a living wage were followed through and intensification of work to support transparency around living wage commitments, and **5)** extending existing work focusing on the UK garment industry. In line with the network building and fundraising strand, we also undertook to **6)** extend the UK activist base. Although these were, to a large degree, met, the pandemic meant that in some areas where work proved to be especially challenging, such as in regard to public procurement where goals were not met. In part this was because the pandemic changed the circumstances especially in regard to the UK garment sector, which became a major focus of work and goals exceeded.

Grants to Labour Behind the Label focused on these six areas. The work on the living wage campaign, as with many other things in 2020/21, ran slower than intended although toward the end of 2020 the international Clean Clothes Campaign launched the Fashion Checker website including wages, production and related data for over 100 brands. LBL provided a large part of the research base for this project, which has been a project running over several years. The Fashion Checker was supplemented by an LBL authored report, Out of the Shadows: A spotlight on exploitation in the fashion industry. The profile of this information and advocacy tool has been enhanced by the wider, international, #PayUp campaign focused on outstanding and unpaid wages across the sector.

The work on the UK garment industry was an area where there has been significant growth in work and success. This work included high profile research into working conditions in the UK industry, linked but not limited to issues to do with pandemic-related health and safety. This research generated extensive media coverage, involvement of regulatory and inspectorate

THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2021 cont.

Achievements and Performance (continued)

services and resulted in considerable movement around and commitments to improved conditions focused on pricing, auditing, procurement, monitoring and transparency. A crucial part of the successes in this area, that significantly exceeded goals and expectations, was built on links previously developed with community groups, trades unions and NGOs engaged in the area.

This success in the UK industry work has, to an extent, been at the cost of work on public procurement. This work has been made more complex by the very rapidly shifting demands around PPE as the dominant issue in public procurement and the extreme difficulties in developing a secure information base. However, within this strand we continued to deepen links with relevant trades unions, including advising on sourcing for their work. It is possible that this area of work may further overlap with the growing network emerging from the UK industry work, laying the basis for later more widely focused public education.

In terms of capacity development, regular donor numbers and income continued to grow and here has been some success at converting donors to special funding calls to regular donors; this will remain an area of emphasis, including through improved database and records management. A campaign to increase the number of regular individual donors exceeded its targets, and refinement of the communications strategy enhanced information flows to regular donors.

Plans to further enhance this capacity building through an extension of an activist network had to be adapted to remote work in the absence of any face-to-face network building. However, the profile and success of other work, especially in relation to the UK industry and more so the #PayUp campaign, along with associated work related to human rights, including anti-slavery, in textile producing countries, saw a rise in local activist networks. LBL's links to and engagements with those networks drew on an existing strong profile for public education work as well as campaigns in support for human rights and worker well-being.

Achievements are monitored by Trustees at quarterly Trust meetings as well as through reports presented by the Labour Behind the Label throughout the year.

Public Benefit

Trustees review public benefit annually (in March) when assessing the proposed activities for the forthcoming year. The trustees have had due regard to the Charity Commission guidance on public benefit in deciding what activities the charity should undertake and confirm that all the charity's activities are undertaken to further our charitable purposes for the public benefit.

Financial Review

At 31 March 2021 the Charity had funds carried forward of £50,224 (2020 - £1,685), all of which are held as unrestricted funds.

The Charity's main sources of funding in the year were:

- donations from members of the public of £59,212;
- grants.

The trustees are confident that the Charity is financially secure to deliver its programme of activities for 2021/22.

THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2021 cont.

Investment policy

As reserves are currently at a relatively low level, the majority of funds are currently held in a bank current account.

Going Concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Plans for Future Periods

The successes of 2020/21 provided a base for ongoing work as well as an enhanced focus on legal and ethical requirements, even as the uncertainty associated with the global pandemic enhanced the need to be agile in engaging with the issues emerging across the textiles, fashion and footwear sectors.

The focus on meeting minimum wages payments in the context of the wider living wage campaign is continuing, including supporting work towards a legally binding agreement to ensure improved pay and safety conditions for garment workers.

Building on the development of new areas of work, 2021/22 includes a continuing focus on conditions of work the UK garment industries including enhanced networking with other sector groups and efforts to build a greater awareness of and engagement with workers in the UK industries.

The successful work on capacity building and fundraising will be extended through an enhanced focus on developing digital fundraising and extending the regular giver network, as well as educational and organisational resources to support action by supporter networks.

In all cases, these activities are regularly monitored against SMART objectives determined as part of the grant-making agreement.

THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2021 cont.

Reference and Administrative Information

Name & Charity Number:

Labour Behind The Label Trust: Registered Charity No 1159356

Registered Office

The Old Co-Op
38-42 Chelsea Road
Easton
Bristol
BS5 6AF

Trustees:

Malcolm MacLean
Joanna Ewart-James
Thrisa Haldar
Rebecca Cork (resigned 09/09/2020)
Lowri Pritchard (resigned 04/06/2020)
Sarah Daly
Rebecca Collins
Sharon Mitcheson (appointed 12/03/2021)

Bankers:

The Co-operative Bank Plc
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Independent Examiner:

Burnside
Chartered Accountants
61 Queen Square
Bristol
BS1 4JZ

Structure, Governance and Management

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Recruitment and Appointment of the Trustees

The trustees regularly review their skills and experience base to reflect the needs of the organisation.

THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2021 cont.

Trustee Induction and Training

New trustees are given clear advice and support in relation to their obligations by incumbent trustees. All relevant documentation is made available including details of its resourcing, the current financial position as set out in the latest set of accounts and information about future plans and the strategic development of the charity.

Day to day management

The Trustees have delegated the day to day management of the charity to Caroline Lewis, Director of Fundraising at Labour Behind the Label, who reports formally to the Trustees at meetings.

Key Personnel

Caroline Lewis

Risk Management

The Trustees have assessed the major financial and reputations risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. Trustees review risk at each quarterly meeting, examining cash flow and any reputational risks due to high profile campaigns or events that Labour Behind the Label is leading on.

THE LABOUR BEHIND THE LABEL TRUST

Trustees Annual Report for the year ended 31 March 2021 cont.

Trustees' responsibilities in relation to the financial statements

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

The laws applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable regulations). Under that 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 incoming resources and application of resources of the Charity for that year.

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- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
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- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees:



**Malcolm MacLean (Chair)
Trustee**

Date: 13 January 2022

THE LABOUR BEHIND THE LABEL TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LABOUR BEHIND THE LABEL TRUST

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2021.

Responsibilities and basis of report

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

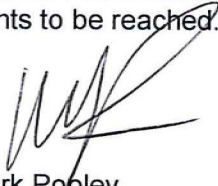
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the Trust as required by section 130 of the Act, or
- the accounts do not accord with those records; or
- 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 order to enable a proper understanding of the accounts to be reached.



Name: Mark Pooley

Relevant professional qualification or body: ICAEW

Address: Burnside Chartered Accountants, 61 Queen Square, Bristol, BS1 4JZ.

Date: 18/01/2022

THE LABOUR BEHIND THE LABEL TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Year ended 2021 £	Year ended 2020 £
INCOME FROM:		
Donations and legacies	59,212	34,459
Income from charitable activities: Grants	48,500	25,681
TOTAL INCOME	107,712	60,140
EXPENDITURE		
Fundraising costs	7,258	7,790
Charitable activities – promoting human rights and <u>ethical and legal work practices for garment workers</u>		
Grants payable	51,900	50,500
Finance and book-keeping	1,148	1,148
Independent examination	1,008	997
Bank charges	4	7
Donations	-	50
Sundry expenses	39	-
TOTAL PAYMENTS	61,357	60,492
Net income/(expenditure) and net movement in funds for the year	46,355	(352)
Reconciliation of funds		
Total funds brought forward	1,685	2,037
Total funds carried forward	48,040	1,685

All income and expenditure in the current and previous period was unrestricted.

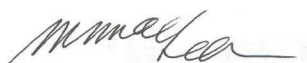
The notes on pages 11 to 12 form part of these accounts

THE LABOUR BEHIND THE LABEL TRUST

BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021 £	2020 £
CURRENT ASSETS			
Cash at bank and in hand		68,414	3,425
		68,414	3,425
LIABILITIES			
Creditors: amounts falling due within one year	3	(20,374)	(1,740)
NET CURRENT ASSETS/(LIABILITIES)		48,040	1,685
NET ASSETS		48,040	1,685
THE FUNDS OF THE CHARITY			
Unrestricted funds		48,040	1,685

These financial statements were approved by the trustees and authorised for issue on 13 December 2021 and are signed on their behalf by:



.....
Malcolm Maclean
TRUSTEE

13 January 2022

Date

Charity No 1159356

THE LABOUR BEHIND THE LABEL TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies

a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

b) Income recognition

Donations and grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

c) Expenditure and irrecoverable VAT

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

d) Fund accounting

Funds held by the charity are:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

THE LABOUR BEHIND THE LABEL TRUST

NOTES TO THE ACCOUNTS **FOR THE YEAR ENDED 31 MARCH 2021 (cont).**

2. Net income/(expenditure) for the year

This is stated after charging:	2021 £	2020 £
Independent examiner's fees	1,008	997

3. Creditors

	2021 £	2020 £
Creditors and accruals	971	1,740
Deferred income	19,403	-
	20,374	1,740

4. Unrestricted funds

	Balance 1 April 2020	Movement in resources		Transfers between funds	Balance 31 March 2021
	£	Incoming £	Outgoing £	£	£
General Funds	1,685	107,712	61,357	-	48,040

5. Related party transactions and trustees' expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil).

There were no related party transactions in the year.