

**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<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|-----------------------------------------------------------------------------------------------------------------------|---|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>INCOME FROM:</b>                                                                                                   |   |                                    |                                  |                             |                             |
| <b>Donations and legacies</b>                                                                                         |   |                                    |                                  |                             |                             |
| Donations                                                                                                             |   | 119,681                            | -                                | 119,681                     | 57,576                      |
| <b>Charitable activities</b>                                                                                          |   |                                    |                                  |                             |                             |
| Grants receivable                                                                                                     | 2 | 4,500                              | 17,617                           | 22,117                      | 20,461                      |
|                                                                                                                       |   | <hr/>                              | <hr/>                            | <hr/>                       | <hr/>                       |
| <b>TOTAL INCOME</b>                                                                                                   |   | 124,181                            | 17,617                           | 141,798                     | 78,037                      |
|                                                                                                                       |   | <hr/>                              | <hr/>                            | <hr/>                       | <hr/>                       |
| <b>EXPENDITURE ON:</b>                                                                                                |   |                                    |                                  |                             |                             |
| <b>Raising funds</b>                                                                                                  |   |                                    |                                  |                             |                             |
| Costs of applying for grants                                                                                          |   | 7,176                              | -                                | 7,176                       | 7,176                       |
| <b><u>Charitable activities – promoting human rights and ethical and legal work practices for garment workers</u></b> |   |                                    |                                  |                             |                             |
| 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                         | -                           |
|                                                                                                                       |   | <hr/>                              | <hr/>                            | <hr/>                       | <hr/>                       |
| <b>TOTAL EXPENDITURE</b>                                                                                              |   | 71,830                             | 17,617                           | 89,447                      | 76,065                      |
|                                                                                                                       |   | <hr/>                              | <hr/>                            | <hr/>                       | <hr/>                       |
| <b>Net income/(expenditure) and net movement in funds for the year</b>                                                |   | 52,351                             | -                                | 52,351                      | 1,972                       |
|                                                                                                                       |   | <hr/>                              | <hr/>                            | <hr/>                       | <hr/>                       |
| <b>Reconciliation of funds</b>                                                                                        |   |                                    |                                  |                             |                             |
| Total funds brought forward                                                                                           |   | 65,034                             | -                                | 65,034                      | 63,062                      |
|                                                                                                                       |   | <hr/>                              | <hr/>                            | <hr/>                       | <hr/>                       |
| <b>Total funds carried forward</b>                                                                                    |   | 117,385                            | -                                | 117,385                     | 65,034                      |
|                                                                                                                       |   | <hr/>                              | <hr/>                            | <hr/>                       | <hr/>                       |

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

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).**

| <b>2. Grants receivable</b>        | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| 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              | -                  |
|                                    | <hr/>                      | <hr/>                    | <hr/>              | <hr/>              |
|                                    | 4,500                      | 17,617                   | 22,117             | 20,461             |
|                                    | <hr/>                      | <hr/>                    | <hr/>              | <hr/>              |

### **3. Net income/(expenditure) for the year**

|                                |           |           |
|--------------------------------|-----------|-----------|
| This is stated after charging: | 2024<br>£ | 2023<br>£ |
| Independent examiner's fees    | 1,512     | 1,776     |
|                                | <hr/>     | <hr/>     |

### **4. Debtors**

|                                |           |           |
|--------------------------------|-----------|-----------|
|                                | 2024<br>£ | 2023<br>£ |
| Prepayments and accrued income | 10,824    | 10,950    |
|                                | <hr/>     | <hr/>     |
|                                | 10,824    | 10,950    |
|                                | <hr/>     | <hr/>     |

### **5. Creditors**

|                        |           |           |
|------------------------|-----------|-----------|
|                        | 2024<br>£ | 2023<br>£ |
| Creditors and accruals | 1,440     | 1,440     |
| Deferred income        | 26,404    | 24,617    |
|                        | <hr/>     | <hr/>     |
|                        | 27,844    | 26,057    |
|                        | <hr/>     | <hr/>     |

## **THE LABOUR BEHIND THE LABEL TRUST**

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

#### **6. Unrestricted funds**

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

#### **7. Restricted funds**

|                                       | Balance<br>1 April<br>2023 | Movement in resources |                 | Transfers<br>between<br>funds | Balance<br>31<br>March<br>2024 |
|---------------------------------------|----------------------------|-----------------------|-----------------|-------------------------------|--------------------------------|
|                                       | £                          | Incoming<br>£         | Outgoing<br>£   | £                             | £                              |
| Joffe Trust                           | -                          | 2,500                 | 2,500           | -                             | -                              |
| NSCCT                                 | -                          | 12,117                | 12,117          | -                             | -                              |
| Barry Amiel & Norman<br>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.