THE INTERNATIONAL ROUNDTABLE FOR SUSTAINABLE TEA (THIRST)

England & Wales · Charity number 1189499

Details

Other names	THIRST - The International Roundtable for Susainable Tea
Status	Registered
Legal form	CIO
Registered	2020-05-15
Register	View on the Charity Commission register

Contact

Address	Uk Postbox Unit 36017 PO Box 6945 London W1A 6US
Phone	07773949787
Email	contact@thirst.international
Website	www.THIRST.international

Activities

Objects: PROMOTING SUSTAINABLE DEVELOPMENT FOR THE BENEFIT OF THE PUBLIC BY PROVIDING A PLATFORM FOR CIVIL SOCIETY ORGANISATIONS TO WORK TOGETHER FOR: (A) THE PRESERVATION, CONSERVATION AND THE PROTECTION OF THE ENVIRONMENT AND THE PRUDENT USE OF NATURAL RESOURCES IN TEA GROWING AREAS;(B) THE PREVENTION AND RELIEF OF POVERTY AND THE IMPROVEMENT OF THE CONDITIONS OF LIFE AMONG THE SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES ON TEA PLANTATIONS AND SMALL TEA FARMS;(C) THE PROMOTION OF SUSTAINABLE MEANS OF ACHIEVING ECONOMIC GROWTH AND REGENERATION OF TEA GROWING AREAS.

Activities: THIRST brings together civil society actors from tea producing & tea consuming countries to improve the lives of tea workers & farmers, their families & communities. We share knowledge & experience, bring together our unique perspectives & speak out when necessary, challenging & supporting companies & governments to deliver on their responsibilities in line with UNGPs, SDGs and ILO conventions.

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Classification

- **How:** Provides Services, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Defined Groups

Geography

- India
- Kenya
- Malawi
- Sri Lanka

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£44,057	£46,480	-	-
2024-03-31	£60,152	£63,983	-	-
2023-03-31	£77,085	£58,879	-	-
2022-03-31	£71,991	£66,186	-	-
2021-03-31	£60,538	£61,411	-	-

Trustees

Name	Role	Appointed
Celine Gilart		2024-10-03
Debra Coulter OBE		2018-11-07
Filbert Kavia		2023-05-03
Jane Nyambura		2023-04-24
Leena Camadoo		2024-07-24
Nikhil Subbiah		2018-11-07
Stirling Smith		2018-11-07
William David Garnett		2026-04-17

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THE INTERNATIONAL ROUNDTABLE FOR SUSTAINABLE TEA (THIRST)

England & Wales - Charity number 1189499

Accounts

CHARITY REGISTRATION NUMBER: 1189499

The International Roundtable for Sustainable Tea

Unaudited Financial Statements

31 March 2025

The International Roundtable for Sustainable Tea

Financial Statements

Year ended 31 March 2025

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The International Roundtable for Sustainable Tea

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and Administrative Details

Registered Charity Name	The International Roundtable for Sustainable Tea	
Charity Registration Number	1189499	
Principal Office	44 Princes Street Oxford OX4 1DD	
The Trustees	Celine Gilart	(appointed 3 October 2024)
	Debra Coulter	
	Filbert Kavia	
	Jane Nyambura	
	Leena Camadoo	(appointed 24 July 2024)
	Nikhil Subbiah	
	Stirling Smith	
Chief Executive Officer	Sabita Banerji	
Independent Examiner	Theresa Warren FCA 8 The Old Yard Lodge Farm Business Centre Wolverton Road Castlethorpe Milton Keynes MK19 7ES	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document and constitution
THIRST was established as a Charitable Incorporated Organisation on 15th May 2020 and is a registered charity with no share capital. The charity is governed by its constitution, dated 20 February 2019.

All trustees are members of the charity. The only persons eligible to be members of the charity are its trustees and any member who ceases to be a charity trustee automatically ceases to be a member of the charity. As at 31 March 2025 there were 7 members. In the event of the charity being wound up, no liability accrues to the members for settling the charity's debts and liabilities.

Organisational structure
The governance of THIRST is carried out by a Board of Trustees that meets quarterly. Day-to-day management is delegated to the Chief Executive Officer (CEO).

Recruitment, appointment and induction of Trustees
Charity trustees are appointed for a term of 3 years, with the passing of a resolution by the existing trustees. Trustees must have due consideration to the skills, knowledge and experience needed of the effective administration of the charity. Newly appointed trustees are provided with a copy of the current version of the charity’s constitution, together with the latest Trustees’ Annual Report and financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

THIRST Board of Trustees and Staff
Trustees

Debbie Coulter – Treasurer (Appointed 7/11/2018)
An active trade unionist for over 30 years, Debbie was elected Deputy General Secretary of the GMB Trade Union in 2003. She served as an ACAS Council Member and on the Women & Work Commission into Equal Pay and the Commission for Vulnerable Employment. She was Ethical Trading Initiative's Head of Programmes and now works voluntarily for many charitable organisations.

Filbert Kavia (Appointed 03/05/2023)
Filbert is the Director of Transform Trade, an international organization based in the UK focused on fair trade and climate justice. Previously he was operations director of The Wood Foundation Africa on extensive smallholder tea farms development projects in East Africa. He has over 25 years of working experience in sustainable tea production in East Africa. He has strong experience working with smallholder development projects, managing tea supply chains, and marketing. Technical expertise in tea business, strategic planning, supply chain management and stakeholders' engagements and partnerships. Filbert is trained in agriculture, agricultural economics, and project management.

Jane Nyambura (Appointed 26/04/2023)
Jane is a tea farmer. She also has over 15 years of experience as a sustainability and partnership professional working with companies and key tea organisations in the Kenyan tea sector. These include 12 years with the Ethical Tea Partnership, latterly as Stakeholder and Partnerships Manager. She was a trustee of the Kenya Tea Development Agency Foundation for five years and is now a trustee of Ripple Effect. She holds an MBA in Strategic Management and is a member of various other advisory boards and trusts.

Nikhil Subbiah – Chair (Appointed 7/11/2018)
Nikhil is an investment funds lawyer at a leading global law firm, with experience working with impact investments, development finance institutions and in emerging markets. He was previously a Churchill Memorial Trust Fellow and conducted a research trip to tea plantations in India and Sri Lanka.

Stirling Smith (Appointed 7/11/2018)
Stirling is an independent ethical trade consultant and former Chief Technical Adviser for the International Labour Organisation in India. He has worked for DFID, British Council, Fair Labour Association, trade unions, NGOs and several companies.

Leena Camadoo (Appointed 24 July 2024)
With over 17 years of experience in value chain and market systems development, Leena is passionate about reducing economic inequality with a particular focus on gender transformative approaches. Leena spent 10 years working in the Fairtrade sector and has previously held roles with CARE International, Oxfam and the Ethical Tea Partnership as a gender advisor. She now works as an independent consultant.

Céline Gilart (Appointed 3 October 2024)
Céline has over 15 years' experience in developing, executing and overseeing responsible sourcing programmes in global agricultural supply chains and in building multi-stakeholders partnerships that deliver positive change for workers and farmers. Having worked for a leading tea company, as well as ETP, Céline has a firsthand understanding of the realities faced by tea growing communities across Kenya, India, Sri Lanka, Malawi, Argentina, Indonesia and China.

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Founder and CEO
Sabita Banerji
An economic justice advisor who was born and raised on tea plantations in Kerala and Assam, Sabita has nearly 20 years' experience working in ethical trade and international development having held strategic posts at Oxfam and the Ethical Trading Initiative. She was previously a member of the Board of Directors of Just Change, UK – a voluntary community tea trading initiative.

Administration
Zita Lewis - Virtual assistant

Volunteers
- Feima Sannoh helped to map the human rights policies of tea companies.
- Libby Shotter conducted an analysis of news reports over the previous years, focusing on gender equity.
- Dania Smalletz did some initial work looking at the share of value in the tea value chain.

OBJECTIVES AND ACTIVITIES

Principal Objectives
THIRST (The International Roundtable for Sustainable Tea) is established to promote sustainable development for the benefit of the public by providing a platform for civil society organisations to work together for:
a) the preservation, conservation and the protection of the environment and the prudent use of natural resources in tea growing areas;
b) the prevention and relief of poverty and the improvement of the conditions of life among the socially and economically disadvantaged communities on tea plantations and small tea farms;
c) the promotion of sustainable means of achieving economic growth and regeneration of tea growing areas.

THIRST champions human rights in the global tea industry.

THIRST is a collaborative platform for all committed to transforming the tea industry into a fair and thriving industry for all involved. It is funded through grants, contributions from tea industry stakeholders, consultancy fees and income from tickets for events.

It provides a space for civil society, tea workers and farmers to work together towards systemic change via collaboration, transparency, mutual understanding and respect. Its vision is a fair and sustainable tea industry which respects and empowers tea workers and farmers, and protects their rights and environment.

THIRST's goals align with the UN Sustainable Development Goals, the UN Guiding Principles on Business and Human Rights, and the International Labour Organisation Conventions.

It seeks decent work and living wages, gender equity, improved health, housing, safety and benefits, protected environments and fair, effective and transparent systems.

The Trustees have complied with their duty to have due regard to the guidance, published by The Charity Commission (specifically PB2), on public benefit in exercising their powers or duties.

PERFORMANCE AND ACHIEVEMENTS APRIL 2024 - MARCH 2025

Our work with tea communities

Tea Community Visioning Workshops, Kenya:

A team of Kenyan consultants conducted workshops on behalf of THIRST with 332 tea community members (98 female and 90 male) in Kericho and Murang'a counties, Kenya. They used the community visioning methodology developed by Jane. This forms part of the final phase of the HRIA where we start looking to the future.

Save Darjeeling Tea, India:

THIRST is partnering with Teekampagne and three Darjeeling tea producers and local NGOs to develop a pilot programme to address the crisis facing the Darjeeling tea industry and its workers. The pilot involves tea community visioning workshops, living wage benchmarking, cost of sustainable production assessment, initiatives to improve jobs and livelihoods of tea workers and their families, and marketing to help Darjeeling regain position as 'champagne of teas' and be valued as such. THIRST accompanied Kathrin Gassert of Teekampagne on a trip to India in November to meet with their suppliers and other stakeholders.

THIRST facilitated a workshop of the suppliers at the end of the trip to present what we had heard on the trip and seek further insights from them. DLR Prerna, conducted Tea Community Visioning Workshops on the views, plans and aspirations of the workers and their communities which will help to shape subsequent interventions, despite delays due to political instability in the region. Two academics who specialise in human rights in the Darjeeling tea sector are monitoring and evaluating the pilot, beginning by observing the workshops. We have held discussions with other major buyers of Darjeeling tea about potential partnership for subsequent stages of the pilot.

Our advisory work to the tea industry

Typhoo – Fear Free Mission:

THIRST, Women Working Worldwide and Michael Pennant-Jones were invited by Typhoo to be part of a panel (including Typhoo chair, Mike Brehme and Rocio Ortiz, Responsible Sourcing Manager) to monitor their work after the launch of their 'Fear Free Tea' committing to end sexual exploitation in the tea sector. The initiative was largely inspired by the briefing by THIRST and Women Working Worldwide on the risk factors for gender based violence in the tea sector.

We advised on the strategy and policies of the Fear Free mission and on how it was represented on the website and social media. We felt that while there were some concerns about supporting a tea brand that was seen by some as capitalising on the suffering of women tea workers, it was important to back an initiative that was genuinely trying to change the situation on the ground through both radically revised purchasing practices and supporting gender equity initiatives in tea plantations. Sadly, Typhoo went into administration before the initiative could take off properly, but THIRST continues to explore ways to take forward the lessons from it.

Our advocacy work

Roundtable to reflect on findings of investigation into GBVH exposé on Finlays estates

THIRST participated in the roundtable and contributed to discussions after meeting with the trade union representative for Kericho and with members of Finlays outgrower farmers. The roundtable, which was attended by around 40 participants from a range of sectors, provided an opportunity for stakeholders to share their perspectives on this endemic issue in the tea sector, one which is inextricably connected with other human rights abuses. The key outcome was a decision to establish a multistakeholder platform in Kenya to take the issue forward.

Election of John Chebochok

THIRST supported the Kenyan Coalition Against Sexual Violence in their opposition to the election of John Chebochok to the board of a KTDA factory (KTDA factories are owned by farmer cooperatives who vote in the board). Chebochok appeared on Panorama's exposé of sexual exploitation in Kenyan tea plantations. THIRST's role as a connector, convenor and information broker - alerting key buyers about the issue – was welcomed and appreciated by key players in the industry.

We coordinated a letter to the Kenyan Ministry of agriculture from a several international NGOs (many of them members of the Ethical Trading Initiative, as is THIRST). Chebochok's election as a director of the Toror factory was subsequently nullified and local women's rights organisations (WRO's) are continuing to pursue court cases to prevent him standing for such positions in future. THIRST supported the WRO's by facilitating supporting letters from ETI NGO members and supporting calls to the industry (Typhoo, Lipton's) to fund their work. Typhoo sought THIRST's advice on funding Wangu Kanja Foundation to support survivors of the abuses in court and subsequently fully funded the appeal.

Our Research & Publications

- The report on Alternative Approaches in the Tea Sector, sponsored by Tesco, was published on 26th June. Monthly webinar series featuring the Alternative Approaches case studies has begun. First webinar end Feb by Tahira Nizari of Kazi Yetu – very positively received, described by several participants as "inspiring". Second webinar by Filbert on March 27th.
- **Doughnut Economics Action Lab** Commissioned THIRST to write a case study on Kazi Yetu (Tanzanian Social Enterprise) for their series on Doughnut Design Business Case Studies.
- "Our Vision of the future of the tea industry" Kenya - findings from the Kenya Tea Community Visioning Workshops (see below).

Our website

We commissioned Design by Maia to redesign our website and HandsUp to develop her designs into a live site.

The result of their work is a beautiful and easy to navigate site, designed specifically to help THIRST achieve its goals. The new site is much easier to update and maintain, saving THIRST crucial time and resources. It is packed with valuable new and more accessible information about the tea industry, THIRST and how people can get involved, support us and use our services.

Maia provided her time for the redesign pro bono. Her work consisted of conducting hours of user research and interviews, updating our visual branding, developing a responsive and user-friendly design system based on UX (user experience) and accessibility best practice, sourcing and creating bespoke icons and illustrations and providing invaluable advice and guidance on recommended new pages and their content.

With the launch of the new website, we also changed our domain name from www.thirst.international (which caused confusion and prevented us from accessing some services) to www.thirst-tea.org. The new URL makes it clearer to understand, at a glance, that we are an NGO focused on tea.

Our Webinars & Talks

- **How could the tea sector benefit from worker-driven social responsibility?** 75 people registered, 25 attended.
- **Human rights in tea** Horniman Museum Lates
- **Opening talk** for Commerce Équitable's launch of their Solidari-thé programme.
- **Lessons for other sectors from the tea sector HRIA** for Aim Progress ("a global forum of leading fast-moving consumer goods (FMCG) companies and suppliers collaborating on responsible sourcing.")

Our media interviews and mentions

- Satori Cha Journal
- The Grocer
- Proudly Made In Africa podcast

Our Citations, articles & contributions

- Living Wages as a Lifeboat to Rescue Fairtrade's Values for Hired Labor? The Case of Indian Tea Plantations - University of Gottingen
- "Tea Leaves a Mark: The voice of survivors of sexual and gender-based violence in Kenya's tea estates" - Oxfam (THIRST is not acknowledged in the document itself but is mentioned in the promotional email).
- Kazi Yetu Case Study - Doughnut Economics Action Lab website
- Interviewed by Stephanie Barrientos, Emeritus Professor in the Global Development Institute at The University of Manchester for forthcoming book on international supply chains and effectiveness of voluntary standards.

Our social media and online presence

PLATFORM	Followers/subscribers Q 1	Followers/subscribers Q 4	Change
LinkedIn – Sabita	2,339	2,464	+125
LinkedIn – THIRST	823	2,030	+1,207
Twitter/X	683	1,015	+332
Monthly update	426	528	+102
Website views	2,381	2,538	+157

Our funding

- **Oxfam:** Provided a grant of £10,000 to enable us to run the tea community workshop in Kenya.
- **Ahmad Tea** has provided sponsorship for THIRST to attend the Colombo International Tea Convention 21-26th July 2024 and made an unrestricted donation of £2,200.
- **Ethical Trading Initiative** has awarded THIRST a grant of £1,000 from its small NGO Participation Fund (however this fund is likely to dry up and we will need to find other funds to enable us to continue participating in ETI events and processes).
- **Stella Bell** raised £401.16 by organising a 1930's tea dance in Oxford.

Our Trustees

Continuing: Debbie Coulter, Stirling Smith, Nikhil Subbiah, Jane Nyambura, Filbert Kavia
New: Leena Camadoo (former gender advisor at Fairtrade, Oxfam and ETP), Céline Gilart (former human rights manager at ETP and Twinings).

Our heartfelt thanks

THIRST is extremely grateful to all the organisations and individuals that supported our work in 2024-2025 whether as volunteers or consultants. In particular we would like to thank Sarah Amankwah, Ranjona Banerji, Stella Bell, Rocio Ortiz, Zahra Afshar, Kathrin Gassert, Ella Frankel, Sloane Hamilton, Caroline Downey among many others. Above all, as always, we thank the women and men who work so hard to grow and process the tea that the world enjoys and we hope that our efforts will contribute towards making that work a little less hard and the rewards much greater.

For more information on any of the above, please get in touch at contact@thirst-tea.org

FINANCIAL REVIEW

THIRST's funding this year came primarily from the tea industry itself in the form of consultancies, together with grants and donations supporting our work directly in the communities. Financial contributors and clients included:

- **Ahmad Tea**
- **Oxfam**
- **Teekampagne**
- **Typhoo**

During the year the charitable organisation received total income of £44,057 (2024: £60,152), of which £15,000 (2024: £39,035) related to Restricted Fund activities.

Total expenditure was £46,480 (2024: £63,983), of which £24,130 (2024: £48,825) related to Restricted Fund activities.

The charity generated a deficit for the year of £2,423 (2024: deficit £3,831), of which £9,130 (2024: £9,790) related to Restricted Funds (before reserve transfers).

At the year end the charity had total funds of 14,884 (2024: £17,307), of which £6,707 (2024: £Nil) were Unrestricted Funds and £8,177 (2024: £17,307) were Restricted Funds.

PLANS FOR FUTURE PERIODS

We had planned last year to bring together tea industry stakeholders to use the findings of the Human Rights Impact Assessment and plan remedial actions accordingly. However, a number of other initiatives by organisations such as the Ethical Trading Initiative and the Ethical Tea Partnership made this approach less effective. Instead, we are using the findings – in particular the root causes of human rights breaches in the tea sector – as a basis upon which to advise the tea sector and its stakeholders.

This includes our work with Teekampagne exploring practical solutions to the challenges faced by the tea industry in Darjeeling and the impact that this is having on its workers and their families. We are also using it as a basis for a proposal to build the human rights capacity of a group of ten Kenyan tea factories and the smallholder farmers that supply them.

Work on the impacts of climate change on the human rights of tea workers and farmers still needs to be developed and we are starting to talk to other NGOs and experts about the best way forward on this. We will combine this with an even stronger gender focus working closely with other NGOs with expertise in these areas.

We will continue to provide our monthly news updates and updating our Knowledge Hub – both of which have been welcomed by the tea community as valuable resources. We will continue to respond where ad hoc events call for advocacy and will seize every opportunity to promote the human rights, wellbeing, and empowerment of tea workers and farmers and for measures that will ensure their environment, and the global environment, is protected from harm.

The trustees' annual report was approved on ..04/02/2026 and signed on behalf of the board of trustees by:



Jane Nyambura
Trustee

I report to the trustees on my examination of the financial statements of The International Roundtable for Sustainable Tea ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Theresa Warren FCA
Independent Examiner

8 The Old Yard
Lodge Farm Business Centre
Wolverton Road
Castlethorpe
Milton Keynes
MK19 7ES

The International Roundtable for Sustainable Tea

Statement of Financial Activities

Year ended 31 March 2025

	Note	Year to 31 Mar 25 Unrestricted funds £	Restricted funds £	**Total funds £**	Year to 31 Mar 24 Total funds £
Income and endowments					
Donations and legacies	**4**	3,331	15,000	**18,331**	11,549
Charitable activities	**5**	25,702	–	**25,702**	48,586
Investment income		24	–	**24**	17
Total income		29,057	15,000	**44,057**	60,152
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**6**	–	–	–	211
Expenditure on charitable activities	**7,8**	22,350	24,130	**46,480**	63,742
Total expenditure		22,350	24,130	**46,480**	63,983
Net income/(expenditure) and net movement in funds		6,707	(9,130)	**(2,423)**	(3,831)
Transfers between funds		–	–	–	–
Net movement in funds after transfers		6,707	(9,130)	**(2,423)**	(3,831)
Reconciliation of funds					
Total funds brought forward		–	17,307	**17,307**	21,138
Total funds carried forward		6,707	8,177	**14,884**	17,307

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 17 form part of these financial statements.

The International Roundtable for Sustainable Tea

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	**12**	**4,139**	259
Cash at bank and in hand		**12,107**	22,410
		16,246	22,669
Creditors: amounts falling due within one year	**13**	**1,362**	5,362
Net current assets		**14,884**	17,307
Total assets less current liabilities		**14,884**	17,307
Net assets		**14,884**	17,307
Funds of the charity			
Restricted funds		**8,177**	17,307
Unrestricted funds		**6,707**	–
Total charity funds	**14**	**14,884**	17,307

These financial statements were approved by the board of trustees and authorised for issue on ..04/02/2026...., and are signed on behalf of the board by:



Jane Nyambura
Trustee

The notes on pages 12 to 17 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is a Charitable Incorporated Organisation. The address of the principal office is 44 Princes Street, Oxford, OX4 1DD

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
General donations	2,331	–	**2,331**
Oxfam	–	10,000	**10,000**
Lipton Tea & Infusions	–	5,000	**5,000**
Grants			
NGO Participation Fund	1,000	–	**1,000**
	3,331	15,000	**18,331**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
General donations	7,049	–	7,049
Grants			
NGO Participation Fund	2,000	–	2,000
Ethical Trading Initiative	2,500	–	2,500
	11,549	–	11,549

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Grants and fees received as part of direct charitable activities	–	–	–

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants and fees received as part of direct charitable activities	9,551	39,035	48,586

6. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies – Grants applications	–	–	211	211

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Research and Literature Reviews	15,074	24,130	**39,204**
Support costs	7,276	–	**7,276**
	22,350	24,130	**46,480**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Research and Literature Reviews	–	48,825	48,825
Support costs	14,947	–	14,947
	14,947	48,825	63,772

8. Support Costs

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Consultant costs	–	10,925
Venue hire	–	187
Travel	**54**	310
IT Costs	**5,695**	283
Marketing support	**529**	2,541
Office costs	**53**	–
Bank charges	**165**	102
Governance costs:		
- Accountancy	**780**	600
	7,276	14,947

9. Independent examination fees

	Year to 31 Mar 25 £	Year to 31 Mar 24 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements (exc VAT)	600	600

10. Staff costs

The charity does not directly employ any staff (2024: Nil).

11. Trustee remuneration and expenses

No remuneration or reimbursed expenses were received by the trustees during the period.

12. Debtors

	2025	2024
	£	£
Trade debtors	3,880	–
Prepayments and accrued income	259	259
	4,139	259

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,362	5,362
	1,362	5,362

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	**At 31 March 2025**
	£	£	£		£
General funds	–	29,057	(22,350)	–	6,707

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£		£
General funds	11,339	21,117	(15,158)	(17,298)	–

Restricted funds

	At 1 April 2024	Income	Expenditure	Transfers	**At 31 March 2025**
	£	£	£	£	£
Research Projects	17,307	10,000	(24,130)	–	3,177
Lipton Tea & Infusions	–	5,000	–	–	5,000
	17,307	15,000	(24,130)	–	8,177

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£		£
Research Projects	9,799	39,035	(48,825)	17,298	17,307

Transfer between reserves represents the charities own support, from general fund activities, towards the expenditures incurred on its restricted fund projects.

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Current assets	8,069	8,177	16,246
Creditors less than 1 year	(1,362)	–	(1,362)
Net assets	6,707	8,177	14,884

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	1,200	21,469	22,669
Creditors less than 1 year	(1,200)	(4,162)	(5,362)
Net assets	–	17,307	17,307

THE INTERNATIONAL ROUNDTABLE FOR SUSTAINABLE TEA (THIRST)

England & Wales - Charity number 1189499

Accounts

CHARITY REGISTRATION NUMBER: 1189499

The International Roundtable for Sustainable Tea

Unaudited Financial Statements

31 March 2024

The International Roundtable for Sustainable Tea

Financial Statements

Year ended 31 March 2024

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The International Roundtable for Sustainable Tea

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and Administrative Details

Registered Charity Name	The International Roundtable for Sustainable Tea	
Charity Registration Number	1189499	
Principal Office	44 Princes Street Oxford OX4 1DD	
The Trustees	Aarti Kapoor	(resigned 12 January 2024)
	Art Prapha	(resigned 12 January 2024)
	Debra Coulter	
	Filbert Kavia	(appointed 3 May 2023)
	Jane Nyambura	(appointed 26 April 2023)
	Krishanti Dharmaraj	(resigned 25 September 2023)
	Nikhil Subbiah	
	Stirling Smith	
Chief Executive Officer	Sabita Banerji	
Independent Examiner	Theresa Warren FCA 8 The Old Yard Lodge Farm Business Centre Wolverton Road Castlethorpe Milton Keynes MK19 7ES	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document and constitution

THIRST was established as a Charitable Incorporated Organisation on 15th May 2020 and is a registered charity with no share capital. The charity is governed by its constitution, dated 20 February 2019.

All trustees are members of the charity. The only persons eligible to be members of the charity are its trustees and any member who ceases to be a charity trustee automatically ceases to be a member of the charity. As at 31 March 2024 there were 5 members. In the event of the charity being wound up, no liability accrues to the members for settling the charity's debts and liabilities.

Organisational structure

The governance of THIRST is carried out by a Board of Trustees that meets quarterly. Day-to-day management is delegated to the Chief Executive Officer (CEO).

Recruitment, appointment and induction of Trustees

Charity trustees are appointed for a term of 3 years, with the passing of a resolution by the existing trustees. Trustees must have due consideration to the skills, knowledge and experience needed of the effective administration of the charity. Newly appointed trustees are provided with a copy of the current version of the charity’s constitution, together with the latest Trustees’ Annual Report and financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

THIRST Board of Trustees and Staff
Trustees

Aarti Kapoor (Appointed 17/10/2021 until 12/01/2024)
Aarti is the founder and Executive Director of Embode, an international consultancy based in Bangkok and focused on human rights in business supply chains, child rights and protection as well as leadership development in non-profit organisations. Aarti is qualified as a lawyer in the UK and the US, and has almost 20 years of technical experience responding to human trafficking, forced labour, child exploitation, child labour and other related issues, particularly in the UK, Southeast Asia and Africa.

Art Prapha (Appointed 14/6/2022 until 12/01/2024)
Art Prapha is Senior Program Manager, Corporate Accountability at the Freedom Fund. Previously, Art co-led Oxfam's global Supermarket Campaign, Behind the Barcodes; headed Oxfam in Thailand's Private Sector team; cofounded the Coalition for Ethical & Sustainable Seafood; and worked on social enterprise programs to connect women-led, community-based enterprises to markets. He holds a BA in Accounting & Commercial Law from Victoria University, Wellington and an MA in International Development from the London School of Economics and Political Science; and is pursuing an Executive MBA at Judge Business School, Cambridge University.

Debbie Coulter – Treasurer (Appointed 7/11/2018)
An active trade unionist for over 30 years, Debbie was elected Deputy General Secretary of the GMB Trade Union in 2003. She served as an ACAS Council Member and on the Women & Work Commission into Equal Pay and the Commission for Vulnerable Employment. She was Ethical Trading Initiative's Head of Programmes and now works voluntarily for many charitable organisations.

Filbert Kavia (Appointed 03/05/2023)
Filbert is the Director of Transform Trade, an international organization based in the UK focused on fair trade and climate justice. Previously he was operations director of The Wood Foundation Africa on extensive smallholder tea farms development projects in East Africa. He has over 25 years of working experience in sustainable tea production in East Africa. He has strong experience working with smallholder development projects, managing tea supply chains, and marketing. Technical expertise in tea business, strategic planning, supply chain management and stakeholders' engagements and partnerships. Filbert is trained in agriculture, agricultural economics, and project management.

Jane Nyambura (Appointed 26/04/2023)
Jane is a tea farmer. She also has over 15 years of experience as a sustainability and partnership professional working with companies and key tea organisations in the Kenyan tea sector. These include 12 years with the Ethical Tea Partnership, latterly as Stakeholder and Partnerships Manager. She was a trustee of the Kenya Tea Development Agency Foundation for five years and is now a trustee of Ripple Effect. She holds an MBA in Strategic Management and is a member of various other advisory boards and trusts.

Krishanti Dharmaraj (Appointed 7/11/2018 until 25/09/2023)
Krishanti is the Executive Director of the Center for Women's Global Leadership in New York and co-founder of WILD for Human Rights (Women's Institute for Leadership Development) and the Sri Lanka Children's Fund. Formerly, she was a spokesperson for Amnesty International USA.

Nikhil Subbiah – Chair (Appointed 7/11/2018)
Nikhil is an investment funds lawyer at a leading global law firm, with experience working with impact investments, development finance institutions and in emerging markets. He was previously a Churchill Memorial Trust Fellow and conducted a research trip to tea plantations in India and Sri Lanka.

Stirling Smith (Appointed 7/11/2018)
Stirling is an independent ethical trade consultant and former Chief Technical Adviser for the International Labour Organisation in India. He has worked for DFID, British Council, Fair Labour Association, trade unions, NGOs and several companies.

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Founder and CEO
Sabita Banerji
An economic justice advisor who was born and raised on tea plantations in Kerala and Assam, Sabita has nearly 20 years' experience working in ethical trade and international development having held strategic posts at Oxfam and the Ethical Trading Initiative. She was previously a member of the Board of Directors of Just Change, UK – a voluntary community tea trading initiative.

Administration
Zita Lewis - Virtual assistant

Volunteers
- Feima Sannoh helped to map the human rights policies of tea companies.
- Libby Shotter conducted an analysis of news reports over the previous years, focusing on gender equity.
- Dania Smalletz did some initial work looking at the share of value in the tea value chain.

OBJECTIVES AND ACTIVITIES

Principal Objectives
THIRST (The International Roundtable for Sustainable Tea) is established to promote sustainable development for the benefit of the public by providing a platform for civil society organisations to work together for:
a) the preservation, conservation and the protection of the environment and the prudent use of natural resources in tea growing areas;
b) the prevention and relief of poverty and the improvement of the conditions of life among the socially and economically disadvantaged communities on tea plantations and small tea farms;
c) the promotion of sustainable means of achieving economic growth and regeneration of tea growing areas.

THIRST champions human rights in the global tea industry.

THIRST is a collaborative platform for all committed to transforming the tea industry into a fair and thriving industry for all involved. It is funded through grants, contributions from tea industry stakeholders, consultancy fees and income from tickets for events.

It provides a space for civil society, tea workers and farmers to work together towards systemic change via collaboration, transparency, mutual understanding and respect. Its vision is a fair and sustainable tea industry which respects and empowers tea workers and farmers, and protects their rights and environment.

THIRST's goals align with the UN Sustainable Development Goals, the UN Guiding Principles on Business and Human Rights, and the International Labour Organisation Conventions.

It seeks decent work and living wages, gender equity, improved health, housing, safety and benefits, protected environments and fair, effective and transparent systems.

The Trustees have complied with their duty to have due regard to the guidance, published by The Charity Commission (specifically PB2), on public benefit in exercising their powers or duties.

PERFORMANCE AND ACHIEVEMENTS APRIL 2023 - MARCH 2024

OVERVIEW

This financial year saw THIRST growing in maturity, becoming more established within the tea community, and being sought-after by the industry, civil society, academia and the media as a trusted source of knowledge, information and ideas to improve human rights in the sector.

We were able this year to secure sufficient **funding** from companies and donors to enable us to deliver not only the second phase of the **human rights impact assessment of the global tea sector**, but also to respond to the exposure of sexual exploitation across the industry – while continuing to deliver our **monthly news updates** and continue to update our growing **Knowledge Hub**.

Our two major **publications** were our report on the 'Root Causes of Human Rights Breaches' in the tea sector and 'Consent…', a paper on the risk factors for gender based violence and harassment specific to the tea sector. Both were well received by the industry and provide valuable tools for civil society in tackling human rights issues in the sector.

THIRST's expertise was sought by the **media**, including featuring in a BBC Radio 4 documentary 'Empire of Tea', and having a letter on tea pricing featured in The Guardian. THIRST was also invited to co-curate 'Cha, Chai, Tea' a major exhibition on the history, culture and socio-economics of tea at the Horniman Museum which prominently presented our work.

We ran **webinars** discussing how to prevent gender based violence and harassment in tea plantations, invited specialist guest speakers to run webinars on smart contracting innovations and worker-driven social responsibility, and delivered **talks and lectures** at conferences, universities, museums, and in community settings.

We also made our expertise available to the tea industry through our **consultancy** service, delivering a human rights risk assessment for the German tea company, Teekampagne. We are now discussing a longer term partnership with the company to explore how best to act on the findings and improve the lives of tea workers in Darjeeling.

ACTIVITIES, PERFORMANCE AND ACHIEVEMENTS APRIL 2023 - MARCH 2024

Human Rights Impact Assessment of the Global Tea Sector: Phase 2 – Analysis: The Root Causes of Human Rights Breaches

THIRST's key objective in this financial year was the completion of Phase 2 of the HRIA. This was fully achieved with the publication of the report on the Root causes of human rights breaches in the sector.

The most fundamental driver was felt to be the deeply embedded **colonial roots of the** industry which are imprinted on the industry, shaping many of its attitudes and systems, and embedding **strong resistance to change** at every level. Other factors that are either causing human rights breaches such as low pay, poor housing and lack of agency, or preventing these rights from being fulfilled include:

- **Over-reliance on Certification:** Relying on certification alone often masks human rights breaches and prevents their resolution
- **Laws and policies:** Misguided policies or weak implementation of good ones prevent human rights from being fulfilled
- **Lack of respect for workers:** Colonial mores that see tea workers as less entitled to human rights persist in many places
- **Lack of transparency:** At multiple levels, hidden financial and market information leaves actors powerless to improve conditions
- **Power imbalances:** From gender inequity on the ground, to the power of larger, richer buyers over producers, power imbalances pervade every level of the sector
- **Competition over collaboration:** Whether at smallholder, producer or country level, fragmentation and competition erodes prices directly and adds to price-suppressing oversupply
- **Trading systems:** Tea's colonial trading systems - especially auctions - disadvantage producers and growers and perpetuate power imbalances

And underpinning all of these and creating even greater barriers to change:

- **Low price of tea:** Stagnant tea prices, often below the cost of production, underpin multiple drivers of human rights breaches

Our analysis shows that change IS possible, and is already happening. THIRST's work, going forward, will be to share this knowledge and test the findings through practical applications in partnership with industry and civil society.

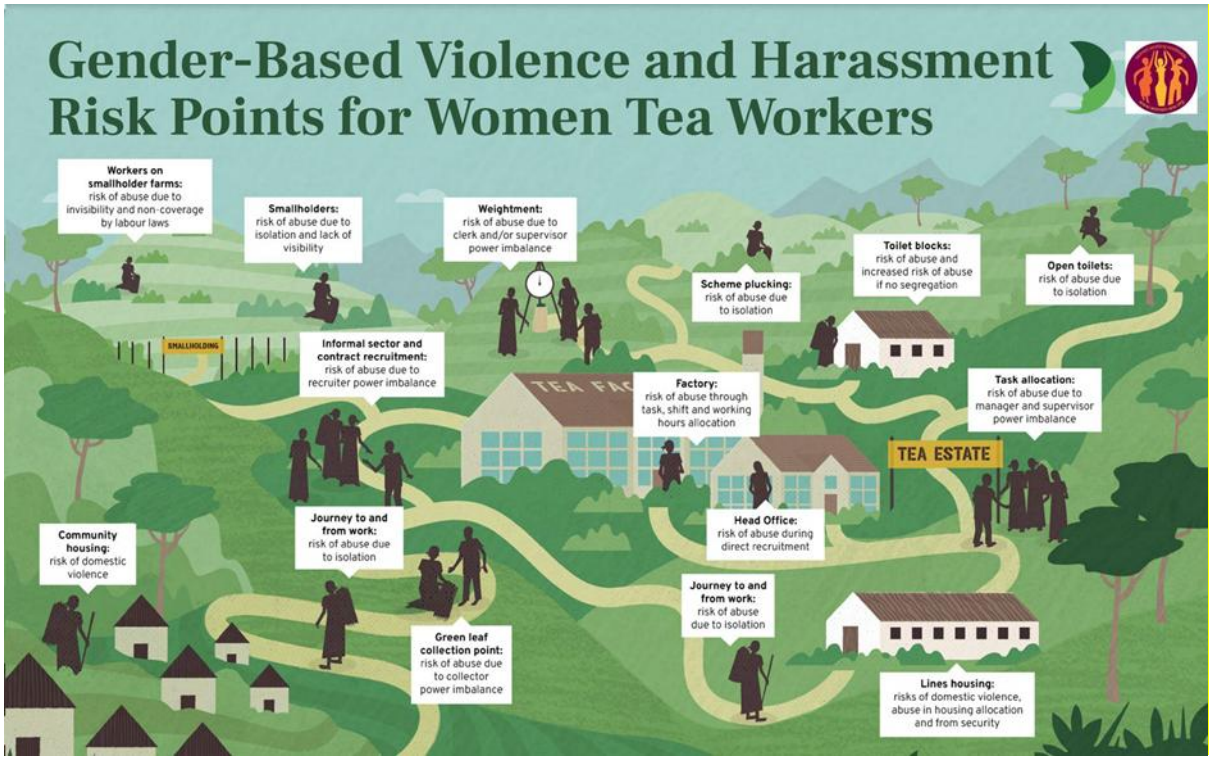
The report is based on the views of 198 individuals, representing a wide range of tea industry stakeholders. They were consulted through a virtual global tea producers' survey, a series of remote and in-person key informant interviews and several focus group discussions.

We asked all interviewees if the finding from the literature review of a human rights gap in the sector rang true for them, what trends they were seeing that could affect the tea sector and the realities and challenges of their own particular area of work, especially in relation to human rights.

"This is such an important and impressive piece of research. You are diving directly into very important, systemic and widespread issues that are at the root causes of the human rights violations that we see in this sector. This is so useful and hopefully can contribute to changing this system that seems unchangeable…" Caroline Brodeur, Oxfam America

Advocacy

Gender based violence and harassment:
THIRST had been calling on the tea industry to acknowledge and address that gender based violence was likely to be widespread ever since a culture of abuse was revealed by the law firm Leigh Day on tea estates in Malawi in 2021. Then, when in 2023, BBC Africa and Panorama broadcast a documentary on sexual exploitation of workers on Kenyan tea plantations, THIRST worked with Women Working Worldwide and consultant Michael Pennant Jones to draft and publish a paper outlining the specific GBVH risk factors for women anywhere in the tea sector. The paper was very well received by the industry who found the infographic in particular very helpful. THIRST's and our co-authors' LinkedIn posts on the issue received tens of thousands of views, and many positive comments.



Blogs

- **Why did all those policies, procedures and trainings fail to protect women in Kenyan tea?** Response to Panorama/BBC Africa exposé of sexual exploitation on Kenyan tea plantations
- **"Hear no evil, see no evil – gender issues in the tea industry"** guest blog by Michael Pennant-Jones
- **"Rising stronger in the face of failures"** guest blog by Caroline Downey of Women Working Worldwide
- **'THIRST's response to BHRRC's new report**' THIRST accepted much of BHRRC's analysis but questioned some of its claims, including that tea buyers have "greater power to effect change" than any other single actor in the supply chain".

Talks & Lectures

- **Scottish Pluralist Economics Conference:** lecture on the winners and losers in the economic crisis of the tea sector.

"Your expertise and thought-provoking ideas have profoundly enriched the pluralist discussions in Scotland, specifically invoking valuable insights on how we can shape the future of justice in the tea sector, particularly in the face of the challenges posed by climate change." Craig Menzies, Scottish Pluralist Economics Conference organiser

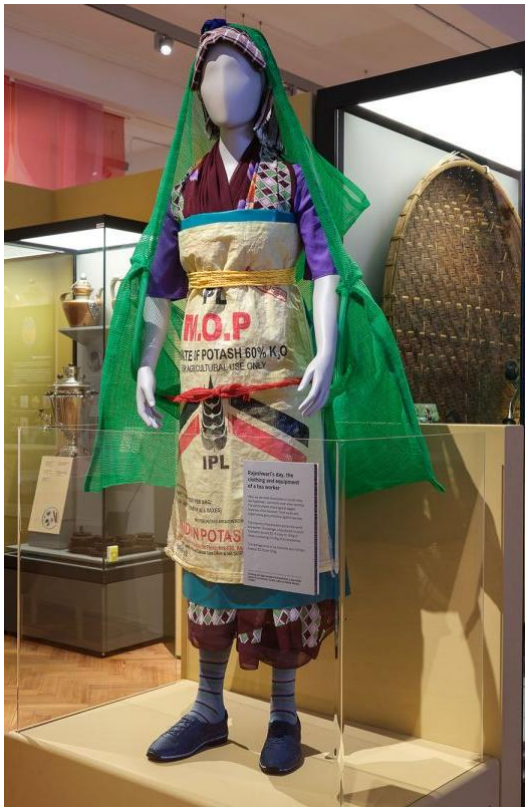
- **ETP Gender Dialogue:** Spoke on the Human Rights and Due Diligence panel at this multi-stakeholder roundtable meeting organised in response to the Panorama GBVH exposé.
- Panelist at the **Thomson Reuters Foundation Trust Conference**, for the session on *'ESG: The social impact of mandatory human rights due diligence on global supply chains',*
- Supported Caroline Downey (Women Working Worldwide) in presenting our GBVH briefing doc to FNET (**Food Network for Ethical Trading**)

Webinars

- **Sowing Change – Tackling GBVH in agriculture**: with Women Working Worldwide and Michael Pennant Jones.
- **Can Smart Contracts empower tea producers and enable living incomes?** with John Snell.
- **How could Worker-driven Social Responsibility benefit the tea sector?** with Dr Alysha Shivji

Media & Comms

- Letter published in The Guardian on risks to workers of under-pricing tea.
- Appeared in BBC Radio 4's December series Empire of Tea, by Sathnam Sangera – on impact of colonial roots on modern day tea workers.
- Interviewed on Root Cause Analysis report for Teabiz podcast
- Interviewed for article on climate change impacts on the tea industry in Mongabay. The article was picked up by several other publications around the world.
- Alysha Shivji presented a work in progress paper on Imprinting and the Tea Sector (drawn from our root cause analysis paper) at the 'Tea in and after Empire' Symposium organised by Erika Rappaport, author of 'Thirst for Empire'.
- Community events: Ascension Church, Ealing, London; Florence Park Women's Networking evening, Oxford.
- Co-curated exhibition– Cha, Chai, Tea at the Horniman Museum, London, including providing exhibits such as tea pluckers' garments and tools.



Advice to the tea industry

Teekampagne – Human rights risk analysis
THIRST was commissioned to conduct a human rights risk analysis for the German speciality tea retailer, Teekampagne. This study of a small group of tea producers, some of whom have adopted alternative employment practices and business models, in a geographically contained region (Darjeeling) proved a valuable mirror of the wider industry. It has also led to discussion of a longer collaboration with the company to help address some of the issues raised.

"We have been following the work of THIRST for quite some time now – it is a fountain of knowledge regarding the tea sector across the world. The multi-stakeholder approach encompasses different perspectives with one common goal: to make tea industry fair and sustainable. When we wanted to analyse the risk of human rights violations in our supply chain, THIRST was the first to come to our mind. The detailed report enables us to take the next steps on our journey. Thank you, Sabita and the team of THIRST." Thomas Raeuchle-Gehrig, Dr. Kathrin Gassert, Projektwerkstatt/Teekampagne

Monthly News Update & Knowledge Hub

THIRST's Knowledge Hub now contains over 130 resources – reports, studies, tools and other resources to help the tea industry and its stakeholders to pool valuable data, insights and knowledge on human rights and environmental issues in the sector.

THIRST also continued to produce a newsletter roughly every month bringing together and sharing news of human rights and environmental issues for tea workers and farmers around the world.

"I love the newsletter and am so glad you are doing this." Erika Rappaport, Professor, Department of History University of California, Santa Barbara – author of Thirst for Empire.

Trustee recruitment

THIRST sought to recruit a new Trustee who would bring expertise relating to the African tea sector. **Jane Nyambura** formerly of ETP in Kenya, and **Filbert Kavia**, Country Director of Transform Trade Tanzania, both applied and, although we had intended to only recruit one Trustee in this role, Trustees felt that both Jane and Filbert had so much to offer that we decided to appoint them both.

FINANCIAL REVIEW

THIRST's funding this year came primarily from the tea industry itself in the form of consultancies, contributions towards the HRIA and purchasing tickets to THIRST events. Financial contributors and clients included:

- **Ahmad Tea**
- **Aldi**
- **Ethical Trading Initiative**
- **Fairtrade International**
- **Network for Social Change**
- **Oxfam**
- **Rainforest Alliance**
- **Tesco**
- **Teekampagne**
- **Twinings**

During the year the charitable organisation received total income of £60,152 (2023: £77,085), of which £39,035 (2023: £56,084) related to Restricted Fund activities.

Total expenditure was £63,983 (2023: £58,879), of which £48,825 (2023: £48,850) related to Restricted Fund activities.

The charity generated a deficit for the year of £3,831 (2023: Surplus £18,206), of which £9,790 (2023: £7,234) related to Restricted Funds (before reserve transfers).

At the year end the charity had total funds of £17,307 (2023: £21,138), of which £Nil (2023: £11,339) were Unrestricted Funds and £17,307 (2023: £9,799) were Restricted Funds.

PLANS FOR FUTURE PERIODS

THIRST's primary focus will continue to be on its Human Rights Impact Assessment (HRIA) of the Global Tea Sector. In 2024 we will move into the Action Planning phase – bringing together a cross section of tea industry stakeholders to use the findings of Phases 1 & 2 (literature review and root cause analysis) to decide on the most effective actions and collaborations to take.

As we reach the end of the HRIA, we will also begin to explore how climate change is impacting on tea workers and farmers and their communities, and what they and the companies that employ and buy from them can do to prevent and mitigate climate impacts.

We will review our website to make it more user-friendly and efficient to maintain. We will continue to provide our news updates (though possibly on a quarterly rather than monthly basis) and updating our Knowledge Hub. We will continue to respond where ad hoc events call for advocacy and will seize every opportunity to promote the human rights, wellbeing, and empowerment of tea workers and farmers and for measures that will ensure their environment, and the global environment, is protected from harm.

THANKS AND ACKNOWLEDGEMENTS

THIRST would like to offer our heartfelt thanks to everyone who has supported our work through voluntary work, advice, financial and moral support and who have provided encouragement, support, advice, donations, subscribed to THIRST updates and participated in our roundtables. Above all we thank the workers and farmers who grow our tea, their families and communities, and all the tea industry stakeholders that have participated in our research.

The trustees' annual report was approved on 04/02/2025 and signed on behalf of the board of trustees by:



Jane Nyambura
Trustee

I report to the trustees on my examination of the financial statements of The International Roundtable for Sustainable Tea ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Theresa Warren FCA
Independent Examiner

8 The Old Yard
Lodge Farm Business Centre
Wolverton Road
Castlethorpe
Milton Keynes
MK19 7ES

The International Roundtable for Sustainable Tea

Statement of Financial Activities

Year ended 31 March 2024

	Note	Year to 31 Mar 24 Unrestricted funds £	Restricted funds £	**Total funds £**	Year to 31 Mar 23 Total funds £
Income and endowments					
Donations and legacies	**4**	11,549	–	**11,549**	16,535
Charitable activities	**5**	9,551	39,035	**48,586**	60,540
Investment income		17	–	**17**	10
Total income		21,117	39,035	**60,152**	77,085
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**6**	211	–	**211**	–
Expenditure on charitable activities	**7,8**	14,947	48,825	**63,772**	58,879
Total expenditure		15,158	48,825	**63,983**	58,879
Net income/(expenditure) and net movement in funds		5,959	(9,790)	**(3,831)**	18,206
Transfers between funds		(17,298)	17,298	–	–
Net movement in funds after transfers		(11,339)	7,508	**(3,831)**	58,879
Reconciliation of funds					
Total funds brought forward		11,339	9,799	**21,138**	2,932
Total funds carried forward		–	17,307	**17,307**	21,138

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 14 to 18 form part of these financial statements.

The International Roundtable for Sustainable Tea

Statement of Financial Position

31 March 2024

	Note	2023 £	2023 £
Current assets			
Debtors	**12**	**259**	20,000
Cash at bank and in hand		**22,410**	6,938
		22,669	26,938
Creditors: amounts falling due within one year	**13**	**5,362**	5,800
Net current assets		**17,307**	21,138
Total assets less current liabilities		**17,307**	21,138
Net assets		**17,307**	21,138
Funds of the charity			
Restricted funds		**17,307**	9,799
Unrestricted funds		**–**	11,339
Total charity funds	**14**	**17,307**	21,138

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

Jane Nyambura
Trustee

The notes on pages 14 to 18 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is a Charitable Incorporated Organisation. The address of the principal office is 44 Princes Street, Oxford, OX4 1DD

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donated services	–	–	10,473	10,473
General donations	7,049	**7,049**	2,777	2,777
Grants				
NGO Participation Fund	2,000	**2,000**	3,285	3,285
Ethical Trading Initiative	2,500	**2,500**	–	–
	11,549	**11,549**	16,535	16,535

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Grants and fees received as part of direct charitable activities	9,551	39,035	**48,586**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants and fees received as part of direct charitable activities	4,456	56,084	60,540

6. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies – Grants applications	211	**211**	–	–

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Research and Literature Reviews	–	48,825	**48,825**
Support costs	14,947	–	**14,947**
	14,947	48,825	**63,772**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Research and Literature Reviews	–	48,850	48,850
Support costs	10,029	–	10,029
	10,029	48,850	58,879

8. Support Costs

	Unrestricted Funds 2024	Unrestricted Funds 2023
	£	£
Consultant costs (including in kind time)	**10,925**	6,550
Venue hire	**187**	–
Travel	**310**	820
IT Costs	**283**	1,931
Marketing support	**2,541**	–
Office costs	–	20
Bank charges	**102**	108
Governance costs:		
- Accountancy	**600**	600
	14,947	10,029

9. Independent examination fees

	Year to 31 Mar 24	Year to 31 Mar 23
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	600	600

10. Staff costs

The charity does not directly employ any staff (2023: Nil).

11. Trustee remuneration and expenses

No remuneration or reimbursed expenses were received by the trustees during the period.

12. Debtors

	2024	2023
	£	£
Prepayments and accrued income	259	20,000

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	5,362	5,800
	5,362	15,302

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers	**At 31 March 2024 £**
General funds	11,339	21,117	(15,158)	(17,298)	–

	At 1 April 2022 £	Income £	Expenditure £	Transfers	At 31 March 2023 £
General funds	367	21,001	(10,029)	–	11,339

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers	**At 31 March 2024 £**
Research Projects	9,799	39,035	(48,825)	17,298	17,307

	At 1 April 2022 £	Income £	Expenditure £	Transfers	At 31 March 2023 £
Research Projects	2,565	56,084	(48,850)	–	9,799

Transfer between reserves represents the charities own support, from general fund activities, towards the expenditures incurred on its restricted fund projects.

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Current assets	1,200	21,469	22,669
Creditors less than 1 year	(1,200)	(4,162)	(5,362)
Net assets	–	17,307	17,307

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	12,539	14,399	26,938
Creditors less than 1 year	(1,200)	(4,600)	(5,800)
Net assets	11,339	9,799	21,138

THE INTERNATIONAL ROUNDTABLE FOR SUSTAINABLE TEA (THIRST)

England & Wales - Charity number 1189499

Accounts

CHARITY REGISTRATION NUMBER: 1189499

The International Roundtable for Sustainable Tea

Unaudited Financial Statements

31 March 2023

The International Roundtable for Sustainable Tea

Financial Statements

Year ended 31 March 2023

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The International Roundtable for Sustainable Tea

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and Administrative Details

Registered Charity Name	The International Roundtable for Sustainable Tea	
Charity Registration Number	1189499	
Principal Office	44 Princes Street Oxford OX4 1DD	
The Trustees	Aarti Kapoor Art Prapha Debra Coulter Filbert Kavia Jane Nyambura Krishanti Dharmaraj Nikhil Subbiah Stirling Smith	 (appointed 14 June 2022) (appointed 3 May 2023) (appointed 26 April 2023)
Chief Executive Officer	Sabita Banerji	
Independent Examiner	Theresa Warren FCA 8 The Old Yard Lodge Farm Business Centre Wolverton Road Castlethorpe Milton Keynes MK19 7ES	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document and constitution

THIRST was established as a Charitable Incorporated Organisation on 15th May 2020 and is a registered charity with no share capital. The charity is governed by its constitution, dated 20 February 2019.

All trustees are members of the charity. The only persons eligible to be members of the charity are its trustees and any member who ceases to be a charity trustee automatically ceases to be a member of the charity. As at 31 March 2023 there were 5 members. In the event of the charity being wound up, no liability accrues to the members for settling the charity's debts and liabilities.

Organisational structure

The governance of THIRST is carried out by a Board of Trustees that meets quarterly. Day-to-day management is delegated to the Chief Executive Officer (CEO).

Recruitment, appointment and induction of Trustees

Charity trustees are appointed for a term of 3 years, with the passing of a resolution by the existing trustees. Trustees must have due consideration to the skills, knowledge and experience needed of the effective administration of the charity. Newly appointed trustees are provided with a copy of the current version of the charity’s constitution, together with the latest Trustees’ Annual Report and financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

THIRST Board of Trustees and Staff
Trustees

Aarti Kapoor (Appointed 17/10/2021)
Aarti is the founder and Executive Director of Embode, an international consultancy based in Bangkok and focused on human rights in business supply chains, child rights and protection as well as leadership development in non-profit organisations. Aarti is qualified as a lawyer in the UK and the US, and has almost 20 years of technical experience responding to human trafficking, forced labour, child exploitation, child labour and other related issues, particularly in the UK, Southeast Asia and Africa.

Art Prapha (Appointed 14/6/2022)
Art Prapha is Senior Program Manager, Corporate Accountability at the Freedom Fund. Previously, Art co-led Oxfam's global Supermarket Campaign, Behind the Barcodes; headed Oxfam in Thailand's Private Sector team; cofounded the Coalition for Ethical & Sustainable Seafood; and worked on social enterprise programs to connect women-led, community-based enterprises to markets. He holds a BA in Accounting & Commercial Law from Victoria University, Wellington and an MA in International Development from the London School of Economics and Political Science; and is pursuing an Executive MBA at Judge Business School, Cambridge University.

Debbie Coulter – Treasurer (Appointed 7/11/2018)
An active trade unionist for over 30 years, Debbie was elected Deputy General Secretary of the GMB Trade Union in 2003. She served as an ACAS Council Member and on the Women & Work Commission into Equal Pay and the Commission for Vulnerable Employment. She was Ethical Trading Initiative's Head of Programmes and now works voluntarily for many charitable organisations.

Filbert Kavia (Appointed 03/05/2023)
Filbert is the Director of Transform Trade, an international organization based in the UK focused on fair trade and climate justice. Previously he was operations director of The Wood Foundation Africa on extensive smallholder tea farms development projects in East Africa. He has over 25 years of working experience in sustainable tea production in East Africa. He has strong experience working with smallholder development projects, managing tea supply chains, and marketing. Technical expertise in tea business, strategic planning, supply chain management and stakeholders' engagements and partnerships. Filbert is trained in agriculture, agricultural economics, and project management.

Jane Nyambura (Appointed 26/04/2023)
Jane is a tea farmer. She also has over 15 years of experience as a sustainability and partnership professional working with companies and key tea organisations in the Kenyan tea sector. These include 12 years with the Ethical Tea Partnership, latterly as Stakeholder and Partnerships Manager. She was a trustee of the Kenya Tea Development Agency Foundation for five years and is now a trustee of Ripple Effect. She holds an MBA in Strategic Management and is a member of various other advisory boards and trusts.

Krishanti Dharmaraj (Appointed 7/11/2018)
Krishanti is the Executive Director of the Center for Women's Global Leadership in New York and co-founder of WILD for Human Rights (Women's Institute for Leadership Development) and the Sri Lanka Children's Fund. Formerly, she was a spokesperson for Amnesty International USA.

Nikhil Subbiah – Chair (Appointed 7/11/2018)
Nikhil is an investment funds lawyer at a leading global law firm, with experience working with impact investments, development finance institutions and in emerging markets. He was previously a Churchill Memorial Trust Fellow and conducted a research trip to tea plantations in India and Sri Lanka.

Stirling Smith (Appointed 7/11/2018)
Stirling is an independent ethical trade consultant and former Chief Technical Adviser for the International Labour Organisation in India. He has worked for DFID, British Council, Fair Labour Association, trade unions, NGOs and several companies.

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Founder and CEO
Sabita Banerji
An economic justice advisor who was born and raised on tea plantations in Kerala and Assam, Sabita has nearly 20 years' experience working in ethical trade and international development having held strategic posts at Oxfam and the Ethical Trading Initiative. She was previously a member of the Board of Directors of Just Change, UK – a voluntary community tea trading initiative.

Associate Consultants
Alysha Shivji
Alysha is a researcher with a PhD from the Business and Human Rights Catalyst at the Alliance Manchester Business School. She conducted a case study with the Fair Food Program and its Worker-driven Social Responsibility paradigm for her PhD and to support the Office of the High Commissioner's Accountability and Remedy Project. Prior to her doctoral studies, Alysha attended Stanford University for her undergraduate and master's in Sociology. Her master's research focused on anti-trafficking work. Alysha has also worked as a Research Analyst at Apple.

Caroline Sloan
Caroline qualified as a lawyer and has years of experience in the international energy sector. She now provides research, training and advisory services on sustainability, human rights and corporate accountability, and is an Associate Lecturer at Oxford Brookes Business School.

Justin Rippon
Justin Rippon started his career in the Tea industry in 1997, mostly on the commercial side, as a trader, the majority of which was spent in Africa, and more recently for Van Rees in Malawi and Kenya, managing buying, blending and export operations – before returning to senior management roles in Europe. Since 2021 Justin has worked as a specialist independent consultant advising on tea procurement and logistics strategies.

Narendranath Dharmaraj
Dharmaraj has 46 years' experience in the tea-industry, across the tea value chain and across Indian and international geographies. His employers included Brooke Bond, Unilever, Shapoorji Pallonji and Harrisons Malayalam Ltd – latterly as Chief Executive. He was President of UPASI (the apex body of plantation owners of South India), a Member of the Tea Board of India and part of several Government of India delegations at the FAO Intergovernmental Group on Tea. Since retirement, as a strategic adviser and operations consultant in agribusiness with special focus on tea he has been driving a number of initiatives in the interests of the holistic sustainability of the tea industry. His clients include commercial organisations, governments and NGOs. He has been an active participant in THIRST initiatives.

Michael Pennant-Jones
Michael Pennant-Jones is a freelance sustainability consultant specialising in the tea sector with over 20 years sustainability experience working for both consultancies and within companies. He began his career at Typhoo working within the buying department, subsequently joining Finlays becoming Group Head of Sustainability. Latterly a Director at Impactt Limited a specialist Human Rights Consultancy. He has been the vice-Chair at Ethical Tea Partnership, a Board member of the Ethical Trade Initiative and was one of the founder Trustees of THIRST. He has sat on numerous certification committees and has designed, initiated and managed multiple projects in tea both at a strategic level and at an operational level. Knowledgeable across all areas of Sustainability, he takes a strong business perspective to enable practical and impact focused solutions.

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

THIRST Board of Trustees and Staff *(continued)*

Designers
Maia Bergh (pro bono/freelance)
Bounce

Volunteers
Caroline Sloan
Feima Sannoh

OBJECTIVES AND ACTIVITIES

Principal Objectives
THIRST (The International Roundtable for Sustainable Tea) is established to promote sustainable development for the benefit of the public by providing a platform for civil society organisations to work together for:
a) the preservation, conservation and the protection of the environment and the prudent use of natural resources in tea growing areas;
b) the prevention and relief of poverty and the improvement of the conditions of life among the socially and economically disadvantaged communities on tea plantations and small tea farms;
c) the promotion of sustainable means of achieving economic growth and regeneration of tea growing areas.

THIRST champions human rights in the global tea industry.

THIRST is a collaborative platform for all committed to transforming the tea industry into a fair and thriving industry for all involved. It is funded through grants, contributions from tea industry stakeholders, consultancy fees and income from tickets for events.

It provides a space for civil society, tea workers and farmers to work together towards systemic change via collaboration, transparency, mutual understanding and respect. Its vision is a fair and sustainable tea industry which respects and empowers tea workers and farmers, and protects their rights and environment.

THIRST's goals align with the UN Sustainable Development Goals, the UN Guiding Principles on Business and Human Rights, and the International Labour Organisation Conventions.

It seeks decent work and living wages, gender equity, improved health, housing, safety and benefits, protected environments and fair, effective and transparent systems.

The Trustees have complied with their duty to have due regard to the guidance, published by The Charity Commission (specifically PB2), on public benefit in exercising their powers or duties.

PERFORMANCE AND ACHIEVEMENTS APRIL 2022 - MARCH 2023

Research and analysis

Human Rights Impact Assessment of the Tea Sector

In 2022 we completed the first phase of our major, foundational study of human rights in the global tea sector. Mindful that many corporate human rights impact assessments (HRIAs) conclude that there is a limited amount that an individual company can do to resolve human rights issues in their supply chains, THIRST took a sector-wide approach. We are looking not only at the tea sector system as a whole but, also at the social, political and economic context within which it operates. By conducting the study in a participatory way, through consultation with a wide range of tea stakeholders across the world, we seek to ensure their buy-in and commitment when we get to the stage of making action plans. For more detail on the HRIA and how it works see the latest HRIA Update on our website.

- **Phase 1: Literature review**
  - The summary report Human Rights in the Tea Sector – The Big Picture: Part 1 Literature Review, was published in May and the full report in June 2022.
  - The report has been published on THIRST website and by the **Business and Human Rights Resource Centre** (with a mention in their weekly newsletter). It has been posted on ISEAL's **Evidensia database** ("a knowledge platform and initiative to share credible evidence on the impacts of market-based or supply chain-based approaches to sustainability") and formed the basis for an Evidensia learning event.
  - Almost 50 participants attended a virtual international multi-stakeholder **roundtable** to reflect on findings. These included representatives of tea brands, producers, national tea associations, NGOs, multi-stakeholder initiatives and law firms etc, and joined from Canada, Germany, India, Iran, Kenya, Nepal, the Netherlands, Sweden, Thailand, UK, USA and Vietnam. Key points emerging included; tea prices are too low, quality and value of tea needs to be raised, and new business models need to be explored.
- **Phase 2: Root cause analysis**
  We started conducting a global tea producer survey, key informant/stakeholder interviews and focus group discussion to gain a wide range of perspectives on the root causes of the gap between human rights in principle and in practice. The research extended into the next financial year (2023-24) and reached nearly 200 individuals from across the value chain in several countries. The resulting report Human Rights in the Tea Sector – The Big Picture: Part 2 Root Causes of Human Rights Breaches was published on December 19th 2023.

Advocacy

- **Sexual abuse in the tea sector - Malawi:**
  In 2022, a court case was brought against a British tea supplier concerning widespread sexual abuse on tea plantations in Malawi. THIRST led a group of ETI NGO members to call on corporate ETI members connected with the company to ensure a robust and systemic response which looked not only at what was happening on the ground, but also at the systemic drivers of the problem such as recruitment practices, gender imbalances in employment structures etc. We provided input into the evidence gathering by Leigh Day lawyers and the case was ultimately settled.

- **Sexual abuse in the tea sector - Kenya:**
  In early 2023 BBC Africa and Panorama released a documentary exposing sexual exploitation by managers within at Finlays and Unilever (now ekaterra/Lipton's Tea and Infusions) estates in Kenya, who supply several major brands and retailers. Once again, THIRST worked closely with fellow ETI NGO members to push for a systemic response. We continued to liaise closely with the steering group responding to the situation and with ETI's Food, Farming and Fisheries lead. (In August 2023 THIRST's CEO was invited to brief a group of Kenyan NGOs working against sexual violence in the country, on how these issues manifest in the tea sector and what particular challenges they may face.)

Networking, collaborations, engagements etc.

Tea companies:

Conversations with the following tea companies ranged from introductory calls with their sustainability teams and/or leadership to providing advice and consultancy:

- **Ahmad Tea**
- **Aldi Nord**
- **Ceylon Tea Traders Association,**
- **English Tea Shop**
- **Taylors of Harrogate**
- **Tea Pigs**
- **Twinings**
- **Typhoo**
- **60 Decibels** (supply chain data collection company)

NGOs

Conversations with the following organisations ranged from introductory calls to providing advice and exploring potential for collaboration:

- **Dalit Solidarity Network UK**
- **DKA Austria** (Catholic faith-based funding agency)
- **Fairfood (USA)** Founders of the Coalition of Immokalee Workers/worker-driven social responsibility
- **Oxfam GB**
- **Partner Africa**
- **Solidaridad**
- **Women Win**

Other organisations and consultants

- **Business and Human Rights Resource Centre/Transform Trade, Open Supply Hub:** Joint call to discuss taking forward transparency of tea brands and retailers about their supply chain
- **Ethical Trading Initiative** – part of working group planning NGO and trade union participation in ETI Members Day
- **Global Living Wage Coalition –** on advisory board for their scoping study of a living wage benchmark for Assam.
- **Horniman Museum:** Second conversation giving advice on their upcoming tea exhibition as 'critical friend'.
- **Impactt** – overview of tea sector
- **ISEAL/Global Living Wage Coalition:** Input into discussion on scoping study for Living Wage benchmarking in Assam.
- **National Federation of Women's Institutes:** Sunningwell and Bayworth WI's proposed National Resolution has been shortlisted. 'Women to women – turning over a new leaf in the lives of women tea workers.' It was one of the four finalists and was publicised in the WI Magazine.

Conferences, workshops and meetings

- **Ethical Tea Partnership**: TeamUP conference
- **Doughnut Economics Action Lab:** Workshop on application of Doughnut Economics principles to businesses
- **IDH:** Living Wage Summit, Brussels
- **Ethical Trading Initiative:** NGO Caucus meetings, strategy meetings, tripartite panel discussion on mandatory Human Rights Due Diligence, Gender Data workshop, Members Day etc.
- **Ceylon Tea Traders Association:** Roadmap webinar

Media appearances

- **BBC** – Ian O'Reilly, senior producer, investigative journalist, exploring info about tea workers in Assam.
- **Bloomberg News –** background information
- **Financial Times** How Unilever's tea business became a test of private equity's conscience (ft.com) and How tea plantations are testing private equity (ft.com)
- **Follow the Money 'Takeover of Unilever's tea division makes living wage for tea pickers unlikely'**: https://www.ftm.eu/articles/takeover-of-unilevers-tea-division-deprives-poor-tea-pickers
- **Rotary** Global Hub Newsletter (print)
- **Teabiz**
- **The Upstream Journal** - **https://upstreamjournal.org/tea/**

Talks

- **Evidensia** webinar: Alysha, Krishanti and Stirling represented THIRST – presenting the Literature Review and responding to questions. Recording available here.
- **Fair Food:** Panellist on Living Wage & Income Lab along with Ruth Vermeulen, Global Lead of Advocacy for Human Rights and Livelihoods at Rainforest Alliance; and Valerie Hirschhauser, Founder and CEO of Frank About Tea. Blog available here.
- **Rotary Club** International Global Hub: on-line talk on tea and THIRST. Was also featured in their December Newsletter.
- **This is Tea – London**: Written statement which was read out at event in King's Cross market
- **UCD Michael Smurfit Graduate Business School**: Prepared pre-class questions and lecture on human rights in the tea sector for
- **Women's Institute**: various talks by CEO and volunteer Annie Thomas in support of our bid for tea to become a WI campaign.

Blogs

- "**When women roar, the world listens… so keep roaring!**" For International Women's Day:
- "**Why did all those policies, procedures and trainings fail to protect women in Kenyan tea?"** Response to BBC Africa/Panorama documentary: (received 924 views on the website, 1003 impressions on THIRST LinkedIn and 5,753 impressions on Sabita's LinkedIn).
- **"Hear no evil, see no evil – gender issues in the tea industry"** Guest blog by Michael Pennant Jones re-documentary: (654 views on website, 897 impressions on SB LinkedIn),
- **Rising Stronger in the face of failures** Guest blog by Caroline Downey, CEO of Women Working Worldwide, re-documentary:

Outcomes of our activities

It is very hard to quantify the outcomes and impacts of THIRST's work at this stage. We are still in the process of raising awareness about human rights breaches in the tea sector and the role of the industry in perpetuating these. We are also pushing for the industry to take a more systemic approach to responding to issues that emerge rather than purely through philanthropic projects on the ground that ignore the root causes of the problem.

We can only get a sense of the impact of this work through the level of engagement in our activities and the prioritisation of workers in the tea sector. In 2015, ETI members called to a meeting to respond to the uprising of women workers in a South Indian tea plantation claimed that tea was not a high priority for them. Now many supermarkets place tea within their shortlist of high risk supply chains.

The financial investments that tea companies, supermarkets, certification bodies and human rights organisations have made into THIRST and our HRIA are a testament to how much they value the work.

The number of companies and organizations that approach THIRST for advice on human rights in the tea sector also confirms both the commitment to people in the tea sector and the fact that THIRST is supplying a need.

After the completion of the HRIA, once we have conducted a series of international, multi-stakeholder roundtables in key tea growing and market regions, we will be in a better position to set SMART objectives and clear KPIs for our work and to observe its impact on tea industry stakeholders and on the women and men at the source of the tea value chain.

Feedback from our network

Monthly updates:

- ***"****useful & interesting round up. thank you"* Fiona Gooch, Traidcraft
- *"We are very impressed with the work you are doing. The projects are most worthy, and I find your newsletter exceptional. Reliable information is so important, and your choice of sources and topics is impeccable. What is evident is that you follow the news with a keen eye. You instantly reject misinformation, essential for a media gatekeeper today."* Dan Bolton, TeaBiz.

Blog on sexual exploitation in the tea sector

'Why did all those policies, procedures and trainings fail to protect women in Kenyan tea?'

- *"Great analysis, Sabita. Thank you. You highlight the centrality of rights-holder engagement by companies if they seek effective human rights due diligence in their operations or supply chains. This is the only effective way to identify the salient, severe and prevalent risks of abuse. As the EU's Corporate Sustainability and Due Diligence Directive is finalised this year, it is critical that this approach to corporate due diligence is embedded in the regulation (and not the tick-box, social audit approach). This will be no magic bullet, but it will complement and help drive the approach to eliminating abuse that you describe so well."* Phil Bloomer, ED BHRRC'

CEO Talk

- *"Your expertise and thought-provoking ideas have profoundly enriched the pluralist discussions in Scotland, specifically invoking valuable insights on how we can shape the future of justice in the tea sector, particularly in the face of the challenges posed by climate change. Your passion and commitment to creating a more inclusive economic discourse, with a wider range of voices, are truly inspiring."* Craig Menzies, Scottish Pluralism Economics Conference

FINANCIAL REVIEW

THIRST's funding this year came primarily from the tea industry itself in the form of consultancies, contributions towards the HRIA and purchasing tickets to THIRST events. Financial contributors and clients included:

- **Ahmad Tea**
- **Ergon Associates**
- **Ethical Trading Initiative**
- **Fairtrade International**
- **IDH**
- **Oxfam**
- **Rainforest Alliance**
- **Tesco**
- **Twinings**

During the year the charitable organisation received total income of £77,085 (2022: £71,991), of which £56,084 (2022: £32,515) related to Restricted Fund activities.

Total expenditure was £58,879 (2022: £66,186), of which £48,850 (2022: £29,950) related to Restricted Fund activities. These figures include amounts of £Nil (2022: £27,574) in relation to unrestricted, in kind, donated services.

The charity generated a surplus for the year of £18,206 (2022: Surplus £5,805), of which £7,234 (2022: £2,565) related to Restricted Funds.

At the year end the charity had total funds of £21,138 (2022: £2,932), of which £11,339 (2022: £367) were Unrestricted Funds and £9,799 (2022: £2,565) were Restricted Funds.

PLANS FOR FUTURE PERIODS

THIRST's primary focus will continue to be on its Human Rights Impact Assessment (HRIA) of the Global Tea Sector. In 2024 we will move into the Action Planning phase – bringing together a cross section of tea industry stakeholders to use the findings of Phases 1 & 2 (literature review and root cause analysis) to decide on the most effective actions and collaborations to take.

As we reach the end of the HRIA, we will also begin to explore how climate change is impacting on tea workers and farmers and their communities, and what they and the companies that employ and buy from them can do to prevent and mitigate climate impacts.

We will review our website to make it more user-friendly and efficient to maintain. We will continue to provide our news updates (though possibly on a quarterly rather than monthly basis) and updating our Knowledge Hub. We will continue to respond where ad hoc events call for advocacy and will seize every opportunity to promote the human rights, wellbeing, and empowerment of tea workers and farmers and for measures that will ensure their environment, and the global environment, is protected from harm.

THANKS AND ACKNOWLEDGEMENTS

THIRST would like to offer our heartfelt thanks to everyone who has supported our work through voluntary work, advice, financial and moral support and who have provided encouragement, support, advice, donations, subscribed to THIRST updates and participated in our roundtables. Above all we thank the workers and farmers who grow our tea, their families and communities, and all the tea industry stakeholders that have participated in our research.

The trustees' annual report was approved on …….. and signed on behalf of the board of trustees by:

Jane Nyambura
Trustee

I report to the trustees on my examination of the financial statements of The International Roundtable for Sustainable Tea ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Theresa Warren FCA
Independent Examiner

8 The Old Yard
Lodge Farm Business Centre
Wolverton Road
Castlethorpe
Milton Keynes
MK19 7ES

The International Roundtable for Sustainable Tea

Statement of Financial Activities

Year ended 31 March 2023

	Note	Year to 31 Mar 23 Unrestricted funds £	Restricted funds £	**Total funds £**	Year to 31 Mar 22 Total funds £
Income and endowments					
Donations and legacies	**4**	16,535	–	16,535	39,210
Charitable activities	**5**	4,456	56,084	60,540	32,781
Investment income		10	–	10	–
Total income		21,001	56,084	77,085	71,991
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**6**	–	–	–	1,200
Expenditure on charitable activities	**7,8**	10,029	48,850	58,879	64,986
Total expenditure		10,029	48,850	58,879	66,186
Net income/(expenditure) and net movement in funds		10,972	7,234	18,206	5,805
Reconciliation of funds					
Total funds brought forward		367	2,565	2,932	(2,873)
Total funds carried forward		11,339	9,799	21,138	2,932

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 14 to 18 form part of these financial statements.

The International Roundtable for Sustainable Tea

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	**12**	20,000	12,017
Cash at bank and in hand		6,938	6,217
		26,938	18,234
Creditors: amounts falling due within one year	**13**	5,800	15,302
Net current assets		21,138	2,932
Total assets less current liabilities		21,138	2,932
Net assets		21,138	2,932
Funds of the charity			
Restricted funds		9,799	2,565
Unrestricted funds		11,339	367
Total charity funds	**14**	21,138	2,932

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

Jane Nyambura
Trustee

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is a Charitable Incorporated Organisation. The address of the principal office is 44 Princes Street, Oxford, OX4 1DD

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donated services	10,473	10,473	27,574	27,574
General donations	2,777	2,777	885	885
Grants				
NGO Participation Fund	3,285	3,285	5,751	5,751
Van Neste Foundation	–	–	5,000	5,000
	16,535	16,535	39,210	39,210

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Grants and fees received as part of direct charitable activities	4,456	56,084	60,540

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants and fees received as part of direct charitable activities	266	32,515	32,781

6. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies – Grants applications	–	–	1,200	1,200

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Research and Literature Reviews	–	48,850	48,850
Support costs	10,029	–	10,029
	10,029	48,850	58,879

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Research and Literature Reviews	–	29,950	29,950
Support costs	35,036	–	35,036
	35,036	29,950	64,986

8. Support Costs

	Unrestricted Funds 2023	Unrestricted funds 2022
	£	£
Consultant costs (including in kind time)	**6,550**	29,202
Travel	**820**	–
IT Costs	**1,931**	853
Office costs	**20**	–
Bank charges	**108**	42
Governance costs:		
- Legal & professional fees	–	2,589
- Annual report fees	–	1,750
- Accountancy	**600**	600
	10,029	35,036

9. Independent examination fees

	Year to 31 Mar 23	Year to 31 Mar 22
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	600	600

10. Staff costs

The charity does not directly employ any staff (2022: Nil).

11. Trustee remuneration and expenses

No remuneration or reimbursed expenses were received by the trustees during the period.

12. Debtors

	2023	2022
	£	£
Prepayments and accrued income	20,000	12,017

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	5,800	5,650
Other creditors	–	9,652
	5,800	15,302

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	**At 31 March 2023 £**
General funds	367	21,001	(10,029)	11,339

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	(2,873)	39,476	(36,236)	367

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	**At 31 March 2022 £**
IDH – Sustainable Trade Initiative	2,565	56,084	(48,850)	9,799

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
IDH – Sustainable Trade Initiative	–	32,515	(29,950)	2,565

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Current assets	12,539	14,399	26,938
Creditors less than 1 year	(1,200)	(4,600)	(5,800)
Net assets	11,339	9,799	21,138

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	7,619	10,615	18,234
Creditors less than 1 year	(7,252)	(8,050)	(15,302)
Net assets	367	2,565	2,565

THE INTERNATIONAL ROUNDTABLE FOR SUSTAINABLE TEA (THIRST)

England & Wales - Charity number 1189499

Accounts

CHARITY REGISTRATION NUMBER: 1189499

The International Roundtable for Sustainable Tea

Unaudited Financial Statements

31 March 2022

The International Roundtable for Sustainable Tea

Financial Statements

Year ended 31 March 2022

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The International Roundtable for Sustainable Tea

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and Administrative Details

Registered charity name	The International Roundtable for Sustainable Tea	
Charity registration number	1189499	
Principal office	44 Princes Street Oxford OX4 1DD	
The trustees		
	Debra Coulter	
	Krishanti Dharmaraj	
	Aarti Kapoor	(appointed 17 October 2021)
	Michael Pennant-Jones	(resigned 1 July 2021)
	Nikhil Subbiah	
	Stirling Smith	
Independent examiner	Theresa Warren FCA 8 The Old Yard Lodge Farm Business Centre Wolverton Road Castlethorpe Milton Keynes MK19 7ES	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document and constitution

THIRST was established as a Charitable Incorporated Organisation on 15th May 2020 and is a registered charity with no share capital. The charity is governed by its constitution, dated 20 February 2019.

All trustees are members of the charity. The only persons eligible to be members of the charity are its trustees and any member who ceases to be a charity trustee automatically ceases to be a member of the charity. As at 31 March 2022 there were 5 members. In the event of the charity being wound up, no liability accrues to the members for settling the charity's debts and liabilities.

Organisational structure

The governance of THIRST is carried out by a Board of Trustees that meets quarterly. Day-to-day management is delegated to the Chief Executive Officer (CEO).

Recruitment, appointment and induction of Trustees

Charity trustees are appointed for a term of 3 years, with the passing of a resolution by the existing trustees. Trustees must have due consideration to the skills, knowledge and experience needed of the effective administration of the charity. Newly appointed trustees are provided with a copy of the current version of the charity's constitution, together with the latest Trustees' Annual Report and financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

THIRST Board of Trustees and Staff
Trustees

Aarti Kapoor (Appointed 17/10/2021)
Aarti is the founder and Executive Director of Embode, an international consultancy based in Bangkok and focused on human rights in business supply chains, child rights and protection as well as leadership development in non-profit organisations. Aarti is qualified as a lawyer in the UK and the US, and has almost 20 years of technical experience responding to human trafficking, forced labour, child exploitation, child labour and other related issues, particularly in the UK, Southeast Asia and Africa.

Debbie Coulter – Treasurer (Appointed 7/11/2018)
An active trade unionist for over 30 years, Debbie was elected Deputy General Secretary of the GMB Trade Union in 2003. She served as an ACAS Council Member and on the Women & Work Commission into Equal Pay and the Commission for Vulnerable Employment. She was Ethical Trading Initiative's Head of Programmes and now works voluntarily for many charitable organisations.

Krishanti Dharmaraj (Appointed 7/11/2018)
Krishanti is the Executive Director of the Center for Women's Global Leadership in New York and co-founder of WILD for Human Rights (Women's Institute for Leadership Development) and the Sri Lanka Children's Fund. Formerly, she was a spokesperson for Amnesty International USA.

Nikhil Subbiah – Chair (Appointed 7/11/2018)
Nikhil is an investment funds lawyer at a leading global law firm, with experience working with impact investments, development finance institutions and in emerging markets. He was previously a Churchill Memorial Trust Fellow and conducted a research trip to tea plantations in India and Sri Lanka.

Stirling Smith (Appointed 7/11/2018)
Stirling is an independent ethical trade consultant and former Chief Technical Adviser for the International Labour Organisation in India. He has worked for DFID, British Council, Fair Labour Association, trade unions, NGOs and several companies.

Michael Pennant-Jones *(Appointed 7/11/2018) stepped down as a Trustee on 1/07/2021 due to potential conflicts of interest with his role as consultant at Impactt).*

Founder and CEO
Sabita Banerji
An economic justice advisor who was born and raised on tea plantations in Kerala and Assam, Sabita has nearly 20 years' experience working in ethical trade and international development having held strategic posts at Oxfam and the Ethical Trading Initiative. She was previously a member of the Board of Directors of Just Change, UK – a voluntary community tea trading initiative.

Associate Consultants
Alysha Shivji
Alysha is a researcher with a PhD from the Business and Human Rights Catalyst at the Alliance Manchester Business School. She conducted a case study with the Fair Food Program and its Worker-driven Social Responsibility paradigm for her PhD and to support the Office of the High Commissioner's Accountability and Remedy Project. Prior to her doctoral studies, Alysha attended Stanford University for her undergraduate and master's in Sociology. Her master's research focused on anti-trafficking work. Alysha has also worked as a Research Analyst at Apple.

Caroline Sloan
Caroline qualified as a lawyer and has years of experience in the international energy sector. She now provides research, training and advisory services on sustainability, human rights and corporate accountability, and is an Associate Lecturer at Oxford Brookes Business School.

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

THIRST Board of Trustees and Staff *(continued)*

Designer (pro bono/freelance)
Maia Bergh

Volunteer
Caroline Sloan

OBJECTIVES AND ACTIVITIES

Principal Objectives

THIRST (The International Roundtable for Sustainable Tea) is established to promote sustainable development for the benefit of the public by providing a platform for civil society organisations to work together for:
a) the preservation, conservation and the protection of the environment and the prudent use of natural resources in tea growing areas;
b) the prevention and relief of poverty and the improvement of the conditions of life among the socially and economically disadvantaged communities on tea plantations and small tea farms;
c) the promotion of sustainable means of achieving economic growth and regeneration of tea growing areas.

THIRST champions human rights in the global tea industry.

THIRST is a collaborative platform for all committed to transforming the tea industry into a fair and thriving industry for all involved. It is funded through grants, contributions from tea industry stakeholders, consultancy fees and income from tickets for events.

It provides a space for civil society, tea workers and farmers to work together towards systemic change via collaboration, transparency, mutual understanding and respect. Its vision is a fair and sustainable tea industry which respects and empowers tea workers and farmers, and protects their rights and environment.

THIRST's goals align with the UN Sustainable Development Goals, the UN Guiding Principles on Business and Human Rights, and the International Labour Organisation Conventions.

It seeks decent work and living wages, gender equity, improved health, housing, safety and benefits, protected environments and fair, effective and transparent systems.

The Trustees have complied with their duty to have due regard to the guidance, published by The Charity Commission (specifically PB2), on public benefit in exercising their powers or duties.

Why THIRST exists

<u>The problems</u>

Tea production is estimated to employ around 13 million people around the world. A growing number of these – around 9 million so far – are smallholder farmers, and the rest live and work on tea estates, also referred to as tea plantations or tea gardens.[i] Multiple reports[ii] have found that the human rights of many tea workers and small tea growers are being breached – with particular emphasis on wages, housing, healthcare and water & sanitation.

Women form the majority of workers in the lowest-paid plantation roles and, like their sisters all over the world, bear the burden of unpaid domestic work and often lack the capacity to speak out on their rights. The shortage of adequate health services on tea estates – along with poor nutrition – puts them at higher risk of maternal health related problems.[iii]

OBJECTIVES AND ACTIVITIES *(continued)*

Why THIRST exists

Meanwhile, the growing numbers of small tea farmers – like small farmers everywhere – lack the bargaining power individually to ensure the best possible prices for their tea.

Formal tea plantations are finding it more difficult to survive economically; some are closing leaving their workers without an income, others are extending the use of mechanised harvesting, which can lead to unemployment for hand pluckers and occupational health problems for machine operators.

What lies behind the problems?
Much of the tea industry perpetuates a rigid 19th century system built on strict hierarchies in which tea estate workers are almost wholly reliant on their employers, particularly in India where the system was first established by British colonialists in the late 19th century, when tea production was highly profitable.

From the perspective of tea estate owners and managers – as well as many of their workers – this reliance is a benign form of patronage. They see themselves as caring for and looking after their workers despite increasingly difficult financial circumstances. They provide permanent workers and their families with housing, education, healthcare, subsidised food and more. Many on both sides see the relationship as paternal rather than feudal, and in many ways the lives of tea workers are more secure than other low-paid labourers. Owners point to the low rate of COVID-19 infections on tea plantations as evidence of this.

But other workers and their champions – including many trade unions, NGOs, academics and activists – see the relationship as one of exploitation amounting to forced labour. They contend this is because housing is reliant on working on the estate, cash wages are too low to afford escape and workers often end up in debt. They say that when the legally mandated benefits are provided (and often they are not), they are of very poor quality. As a result, in some regions, health (and other social) indicators for tea workers are worse than for the population in general or for other agricultural labourers.[iv]

Tea has gone from being a relatively rare, high value delicacy traded within the framework of a powerful economic and political empire, to a cheap and over-plentiful commodity traded between a few large and powerful companies and hundreds of smaller producers. Almost every report on tea begins with the statement that tea is the second most popular drink in the world, after water. It is a ubiquitous, yet deeply undervalued staple in most of the world's kitchens and cafés. And with the undervaluing of the product, comes the under-payment of the majority of workers who produce it. This, alongside a significant oversupply of low quality tea on the global market, underlies many of the problems described here.

Yet the global popularity of tea persists, generating sufficient profits for some companies to thrive. In common with many – if not most – agricultural commodities, profits are concentrated at the branding and retail end of the value chain.

Constructive dialogue rather than blame
It would be easy to respond to this complex picture by focusing on the negative, pointing fingers and laying blame – identifying goodies and baddies – but that is unlikely to lead to constructive solutions. Indeed it has failed to do so, so far.

THIRST was established to provide a platform for civil society and the wider tea stakeholder family to bring together its knowledge, experience and voices to challenge and support the industry to change. One of the six principles that civil society organisations set for THIRST is that "In pursuing our primary goal of improving the lives of tea workers, tea farmers and their families, [we] recognise that each stakeholder in the tea sector is part of a complex, interdependent economic and social ecosystem and act accordingly."

OBJECTIVES AND ACTIVITIES *(continued)*

Many worthy attempts to improve the lives of tea workers and farmers in specific ways have been and continue to be made. These efforts date back to the birth of the industry, but unilateral efforts can only ever have a limited impact because of this complex set of global interdependencies. To THIRST's knowledge, no studies so far have analysed the drivers of human rights breaches across the sector as a whole.

A brave new era for the tea sector

THIRST believes that the best way to address the systemic issues driving human rights breaches in the tea sector is to analyse the sector itself – the whole sector, not just parts of it – to help build mutual understanding between its stakeholders of the factors that are driving those breaches, to seek out and share good practice and innovative solutions, and to foster constructive dialogue that can lead to positive action.

Tea's ecosystem needs a social, political and economic reset. And this will require global action on multiple levels, giving birth to a fair and sustainable tea industry where workers and farmers are empowered and their rights are protected. THIRST aims to be a midwife to that process.

Since THIRST's establishment in 2018 we have been laying the foundations to do that.

PERFORMANCE AND ACHIEVEMENTS APRIL 2021 - MARCH 2022

Research and analysis

Human Rights Impact Assessment Of The Tea Sector

In 2021 THIRST began work on a three-year initiative to examine the impact of the tea sector on the human rights of the workers and farmers at the beginning of the value chain, and on their communities.
Working with civil society and industry across the world, it began exploring how the human rights of women and men working in tea can be better protected.

The goals of the study:

1. For the tea industry to have a pragmatic, time-bound "highway map" co-created with civil society stakeholders – including tea workers' and farmers' representatives – for their empowerment and full realisation of their human rights. This can frame roadmaps developed by other industry and civil society actors.
2. For civil society organisations to have a shared body of evidence on which to base their advocacy and programmes providing a deeper, shared understanding of the dynamics of the industry, how they may be driving breaches of human rights and how these breaches impact differently on women and on men.

Why is it needed?

According to the UN Guiding Principles on Business and Human Rights (UNGPs): "In order to identify, prevent, mitigate and account for how they address their adverse human rights impacts, business enterprises should carry out human rights due diligence. The process should include assessing actual and potential human rights impacts, integrating and acting upon the findings, tracking responses, and communicating how impacts are addressed."

Breaches of the human rights and labour rights of tea workers – the majority of whom are women – have been reported for many decades. Issues such as low pay, poor living conditions and sexual abuse frequently hit the headlines. Over the almost 200 years of the global tea trade's history, many organisations and companies have attempted to address problems such as poverty, poor housing, sanitation and healthcare. This has resulted in many local improvements.

PERFORMANCE AND ACHIEVEMENTS APRIL 2021 - MARCH 2022 *(continued)*

Some business enterprises are also beginning to conduct human rights impact assessments in parts of their tea supply chain, as recommended in the UNGPs. However, as the recent HRIA of Lidl GB's Kenyan tea supply chain found; "Most impacts result from market dynamics and the way that suppliers and producers within Lidl's supply chain operate, as opposed to resulting solely from Lidl's direct activities." The same is likely to apply to any individual company. Other impacts may be the result of sector-wide practices, cultural noms, economic pressures etc.

To really tackle the underlying problems, we need to examine those market dynamics and other sector-wide factors that are driving human rights breaches for tea workers and farmers. And that is exactly what THIRST is now doing.

What is THIRST doing?
THIRST is conducting a human rights impact assessment (HRIA) with a strong gender lens, taking into consideration the very dynamics of the tea industry itself, its global nature, the interdependence of its various parts and the context within which it operates.

Over a three year period, starting in June 2021, it is working with a wide range of civil society actors, industry and other stakeholders as well as technical experts to deliver the HRIA in four phases:

Phase 1: ASSESSMENT (2021-22)
- review the extensive literature available on human rights issues in the tea sector
- fill in the gaps (for example there is plenty of information about Assam, very little on Indonesia)

Phase 2: ANALYSIS (2022-23)
- conduct a global survey of tea producers to understand what is helping and hindering them from providing tea workers' and farmers' with conditions that meet international human rights standards
- conduct interviews with actors along the whole value chain from workers to consumers, and including stakeholders such as trade unions, NGOs and governments
- work with technical experts to look at the wider political economy, and the commercial, social and legislative context within which the tea sector operates
- conduct field studies to assess alternative approaches to business models, finance, employment etc in tea production and trading
- analyse the findings against a framework of ILO and human rights standards, prioritise the human rights risks and assess what leverage the industry has to address the underlying causes of breaches.

Phase 3: ACTION (2023-24)
- conduct multi-stakeholder roundtable meetings to verify the findings and develop work plans to act on them publish the findings

Phase 4: ACCOUNTABILITY (2024 onwards)
- monitor and report on the impact of these solutions on tea workers and farmers,
- assess the need for further research and/or action, fostering learning on positive initiatives.
- continue to encourage and facilitate dialogue between civil society and the tea industry in order to hold duty bearers to account for realising human rights in the tea sector.

PERFORMANCE AND ACHIEVEMENTS APRIL 2021 - MARCH 2022 *(continued)*

Who is involved?
To deliver this ambitious study, THIRST is working closely with civil society organisations and academic institutions around the world who are already working in this field, drawing on existing initiatives and suggesting additional ones where the need arises. We also work closely with the tea industry and its representatives to ensure that findings are well informed and invite them to participate in shaping recommendations so that they are realistic and practicable.

- **Lead Researcher and Project Manager**
  THIRST CEO, Sabita Banerji

- **Technical Advisors**
  Caroline Brodeur, Business and Human Rights Specialist, Oxfam America
  Céline Gilart, Head of Social Impact & Sustainability, Twinings
  Ella Frankel, Senior Advisor: Food, Farming & Fisheries, Ethical Trading Initiative
  Jenny Costelloe, Executive Director, Ethical Tea Partnership
  Justin Rippon, Tea Procurement Consultant
  Narendranath Dharmaraj, Strategic Advisor and Operations Consultant in Tea
  Ottilie Cunningham, Tea Buyer, Fortnum & Mason

- **Research & Communications Assistant**
  Alysha Shivji, Doctoral Researcher in the Business and Human Rights Catalyst at the Alliance Manchester Business School

How is it funded?
Phase 1 was supported by the Ethical Trading Initiative, IDH (The Sustainable Trade Initiative) and an anonymous donor (not connected with the tea sector).
Consultancies commissioned by IDH and by Fairtrade International helped to generate information that has fed into the study.

Progress at 31st March 2022

Phase 1 was completed with the publication in May 2022 of the literature review Human Rights in the Tea Sector – The Big Picture.

On 31 May 2022, THIRST convened an international multi-stakeholder Roundtable meeting to discuss the findings. A group of close to 50 tea sector stakeholders took part, including representatives of tea brands, producers, national tea associations, NGOs, multi-stakeholder initiatives and law firms etc, and joined from Canada, Germany, India, Iran, Kenya, Nepal, the Netherlands, Sweden, Thailand, UK, USA and Vietnam. The purpose of the roundtable was to bring a multi-stakeholder perspective to the issues raised by the review and to start to explore collaborative ways to address the problems.

Plans have been put into place to conduct a Global Tea Producers Survey and a series of Key Stakeholder Interviews as part of **Phase 2 – Analysis** to deepen our understanding of the root causes of the gap between the human rights in principle and in practice for tea workers and farmers.

PERFORMANCE AND ACHIEVEMENTS APRIL 2021 - MARCH 2022 *(continued)*

Other activities:
Inspiring dialogue

In addition to the HRIA roundtable mentioned above, THIRST facilitated the following TEA Talks:

- **Technology, transparency and tea**
  Panellists: **Bhathiya Bulumulla,** Director/CEO – Elpitiya Plantations PLC and Chairman of the Planters Association of Ceylon; **Supriya Sahu,** CEO of INDCOSERVE , a tea cooperative federation of 30,000 small tea farmers, manufacturing 13 million kgs of Black Tea annually. Using new technology from electronic tea weighing scales ensuring accurate payment directly into tea pluckers' bank accounts to mobile apps that help farmers in the procurement of good quality leaf; Darjeeling Organic Tea Estates' CEO, **Indroneel Goho**, whose company is using facial recognition software to ensure the tea pluckers that work on the estate are paid accurately and the technology behind the company's leaf to cup transparency drive.

- **Can tea and forests healthily co-exist?**
  Panellists, **Sheeba Sen** of Alaap, **Thwango Ndalama** of the Ethical Tea Partnership and **Sammy Kirui** of Finlays talked about how they and their organisations are helping not only to stem the destruction of forests, but how they are recreating them and, in so doing, creating livelihood opportunities for the communities around them so that both the forests and the communities can become 'self-sustaining ecosystems'.

Sharing knowledge

- **Publications**
  THIRST **Progress Report 2018-2021**
- **Media interviews**
- **Jing Tea** for their company website (1,168 views and 32 likes on LinkedIn)
- **Tea for Me Please** (2,530 views and 66 reactions on LinkedIn) tea blog,
- **Eighty Degrees** specialist tea magazine published in Italy (hard copy magazine out soon).
- **TeaBiz** about the HRIA
- **Financial Times** quoted in two article on how human rights and fair pay must be a consideration in Unilever's sale of its tea business. Did another interview for an FT podcast on same issue and role of investment companies in tea and human rights.
- **The Independent** – background information call with journalist for exposé on Assam tea workers.
- **Monthly news updates**
  THIRST has continued to publish its monthly News Update throughout the period, bringing together media reports on issues relating to the lives, livelihoods and environment of tea workers and farmers around the world. These are emailed to subscribers, and are also available on THIRST's What's New web pages.

  Feedback:
  "Thanks for this excellent overview of the recent development in the tea sector. Your monthly updates are an incredible support to keep track of these developments and to refine my view on the sector, especially since you point at the often controversial opinions concerning labour, wages, etc" Miriam Wenner, Universität Göttingen.
  "Excellent and useful summary - thank you" Louise Nicholls, MD Suseco
  "Highly recommend subscribing to these updates, they are really informative!" Jenny Stanger, Anti-slavery Taskforce, Australia

PERFORMANCE AND ACHIEVEMENTS APRIL 2021 - MARCH 2022 *(continued)*

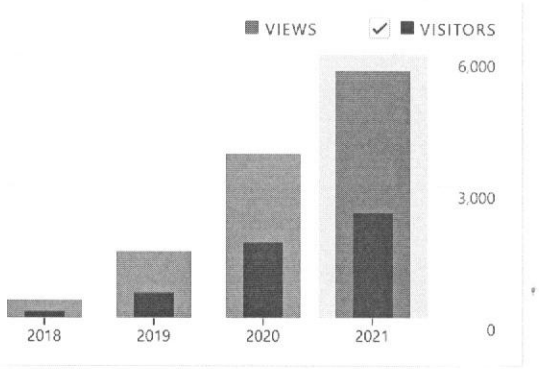
- **Knowledge Hub**
  THIRST has also continued to update its online Knowledge Hub of reports and resources on a wide range of social and environmental issues affecting tea workers and farmers around the world. These have been used by members of the tea industry and by civil society to inform their work.
  Feedback: "I have found your knowledge hub really insightful (I have ordered two books you listed!)." Céline Gillart at Twinings

- **Social media**
  THIRST regularly regular posts news and opinions about tea workers' and farmers' conditions on Twitter and LinkedIn, as well as writing blogs published on our own website as well as others, including the Ethical Trading Initiative. Statistics at March 2022:

PLATFORM	*Followers/subscribers last quarter*	Followers/subscribers this quarter
LinkedIn – Sabita	*1,555*	1,620
LinkedIn – THIRST	*112*	166
Twitter	*391*	434
Monthly update	*174*	193

  Highlight: Over 7,000 [7,211] views and over 100 'likes' of LinkedIn post commenting on investors pulling out of buying Unilever tea business over human rights concerns.

- **Website**
  Views of THIRST website are steadily increasing:



Advocacy

- Raised question at **Tesco** Shareholder Meeting (and will attend Sainsbury's AGM in July) on sexual abuse and human rights in tea. Responsible Sourcing Team has asked for meeting.
- Discussed **Lujeri** issue with Peter McAllister, ED ETI
- ETI NGO Tea group considering **joint letter** to ETI corporate members re-Lujeri
- THIRST coordinated responses from ETI NGO members to ETI company members connected with Lujeri – the tea plantation where several women brought a legal case against the company's owner, PGI, for sexual abuse, including rape. This included a joint letter to the companies asking for information on their response to the allegations and what measures they were putting in place to address them, and offering support. THIRST facilitated NGO feedback on ETP response proposal – pushed for greater focus on systemic issues, rather than on on-the-ground projects, and for involvement of NGOs at sector level.

PERFORMANCE AND ACHIEVEMENTS APRIL 2021 - MARCH 2022 *(continued)*

Networking, collaborations etc.

THIRST connected with a wide range of civil society and industry stakeholders during the course of the year, to share knowledge and/or make introductions to other stakeholders to improve the impact of their work. Contacts included:

- **Traidcraft** and **Business and Human Rights Resource Centre** – on tea supply chain transparency
- **Narendranath Dharmaraj** – Former CEO of Harrison Malayalam (S Indian tea producer) advocating for "de-estating" and formation of cooperatives.
- **Bedanga Bordoloi** - Consultant working with IDH and others on small tea growers. Introduced him to **Subhra Tudu, NAPP** (Fairtrade Asia) representative.
- **Sanjay Awasti** – International Organisation for Migration, reached out re-collaboration re-migrant workers in tea estates. Possible topic for inclusion in HRIA
- **Sheeba Sen** founder of Alaap an organisation that creates forests and helps locals find alternative income sources – invited as panellist on TEA Talk.
- Introduced **Pooja Adhikari**, **Oxfam Germany** (India) to **Ines Meyer, University of Cape Town** as both are working on living wages in South Africa.
- Made connections with **Centre for Child Rights and Business**, **Happy Larder Tea**, **Teasigma & Tata Consulting Services** (on use of technology for farm diaries),
- **Supriya Sahu** **Indcoserve** – small farmer cooperative in South India,
- **Rainforest Alliance**,
- **Partner Africa**.
- Was approached by **Tom Franks, Executive Director of Camellia Plc** – a major tea growing and trading company – to meet and learn more about THIRST (meeting December 13th).
- Held an **ETI NGO Tea Group meeting** on December 2nd to share updates on work in human rights and tea.
- **Louise Nicholls of Suseco** - business and human rights consultant.
- **Colleen Theron of Ardea International** - business and human rights consultant.
- **Sasha Notley, Director of Sustainability at Fortnum and Masons** "to talk to us about worker welfare issues and what you think we should focus on to make the biggest impact."

Advice

- Was consulted as part of the recruitment process for the **Chair of ETP** (also advised two potential candidates who approached me separately).
- Interviewed by **Commerce Equitable (Fair trade) France** on their study investigating the sustainability issues and the impacts of fair trade on the tea sector in Darjeeling & Sri Lanka.
- Provided feedback on **Oxfam** Research Backgrounder "Risk Factors for Gender-based Violence: The Case of Indian Agriculture"
- Advised **Business and Human Rights Resource Centre** on tea supply chain transparency issues and local contacts.
- Advised **Darjeeling Organic Tea Estates Pvt Ltd** on human rights and communications – introduced to Oxfam tea buyer.
- **Ergon Associates** approached THIRST to discuss a Human Rights Impact Assessment of **Aldi**'s Assam tea supply chain.
- **Ekaterra** – introductory call with the sustainability team following the sale of Unilever's tea division to CVC Capital Partners.
- **Camellia** –CEO Tom Franks, and Group General Counsel/Company Secretary, Amarpal Takk for update on Malawi sexual harassment settlement.
- **Typhoo** interview with new Responsible Sourcing Manager and a consultant for advice on their new Corporate Social Responsibility Strategy.
- **Fairtrade** on "how workers' rights could be better furthered by Fairtrade Standards"
- **Business and Human Rights Resource Centre** - along with Traidcraft, THIRST advised on initiative resulting in launch of the Wiki tracking transparency in tea supply chains.

PERFORMANCE AND ACHIEVEMENTS APRIL 2021 - MARCH 2022 *(continued)*

- **Ethical Tea Partnership** re-when India's new labour laws would replace the PLA.
- **New Weather Institute** – to find out about investment companies buying up tea companies and what impact this is likely to have on sustainability.
- **Partner Africa** to give feedback on M&S and Waitrose Kenya tea HRIA report

CEO & Trustees Talks & lectures

- **University of Michigan Erb Institute** Tea Festivus Event organised by PhD candidates. The focus was on women workers in the tea industry and on the personal experience of the CEO from being brought up on tea plantations to witnessing the uprising of Munnar's women tea workers and establishing THIRST. A $200 honorarium was paid for the talk.
- **Rosa Luxemburg Foundation**'s event "From the cup to the tea plant – transparency in tea trade". Spoke on why transparency is essential to enable civil society organisations to monitor and protect human rights.

Consultancies

- **Fairtrade International** commissioned THIRST to write a literature review report on human rights and environment issues in five tea sourcing countries; China, India, Kenya, Malawi and Sri Lanka.
- **IDH** – The Sustainable Trade Initiative, commissioned THIRST to produce a discussion paper on the implications of the transition from plantations to small-holder tea growers that the sector is currently experiencing, (and provided funding to complete the THIRST HRIA literature review.)

FINANCIAL REVIEW

THIRST made numerous funding applications to grant giving bodies. Of 14 submissions, only two were partially successful. This prompted Trustees to propose moving away from this approach to fundraising and to approach stakeholders within the tea industry instead. Although initially THIRST was reluctant to do this as it would risk undermining our credibility, without funds from other sources, this was the only way that THIRST could continue operating. We have included a clause in our agreements with organisations and companies that have contributed to our work that ensures our independence and the freedom to conduct public advocacy against them if the need arises. THIRST views this approach as a pragmatic way of ensuring that we are able to continue our work, and is in keeping with our goal of supporting the tea industry in its efforts to improve conditions for tea workers and farmers.

In the last quarter of this FY THIRST set up CAF donation page. We also began charging for tickets to certain events. As a result, THIRST has generated sufficient income to make it possible for the CEO to focus the majority of her time on THIRST and to engage consultants as necessary.

During the year the charitable organisation received total income of £71,991 (2021: £60,538), of which £32,515 (2021: £Nil) related to Restricted Fund activities.

Total expenditure was £66,186, of which £29,950 (2021: £Nil) related to Restricted Fund activities. These figures include amounts of £27,574 (2021: £60,133) in relation to unrestricted, in kind, donated services.

The charity generated a surplus for the year of £5,805 (2021: Deficit £2,873), of which £2,565 related to Restricted Funds.

At the year end the charity had total funds of £2,565 (2021: Deficit £2,873), of which £367 (2021: Deficit £2,873) were Unrestricted Funds and £2,565 (2021: £Nil) were Restricted Funds.

PLANS FOR FUTURE PERIODS

THIRST will continue to work on its Human Rights Impact Assessment (HRIA) of the Global Tea Sector, moving into the Analysis, Action and Accountability phases in 2023 and 2024. It will continue to support monitoring the progress and effectiveness of the actions agreed in Phase 3. As we reach the end of the HRIA, we will also begin to explore how climate change is impacting on tea workers and farmers and their communities, and what they and the companies that employ and buy from them can do to prevent and mitigate climate impacts.

We will continue to provide our monthly updates and Roundtables (formerly called TEA Talks), will keep updating our Knowledge Hub, respond where ad hoc events call for advocacy and will seize every opportunity to promote the human rights, wellbeing, and empowerment of tea workers and farmers and for measures that will ensure their environment, and the global environment, is protected from harm.

THANKS AND ACKNOWLEDGEMENTS

THIRST would like to offer our heartfelt thanks to everyone who has supported our work through voluntary work, advice, financial and moral support and who have provided encouragement, support, advice, donations, subscribed to THIRST updates and participated in our roundtables.

The trustees' annual report was approved on 26-04-23 and signed on behalf of the board of trustees by:

Nikhil Subbiah
Chair of Trustees

[i] Global Market Report: Tea Sustainable Commodities Marketplace International Institute for Sustainable Development Series 2019.
https://www.iisd.org/system/files/publications/ssi-global-market-report-tea.pdf .

[ii] See, for example, Human Rights in Assam Tea Estates – The Long View. THIRST 2020.
https://thirst.international/wp-content/uploads/2020/02/The-long-view-THIRST-Feb-2020.pdf

[iii] See, for example, A matter of life and death: Surviving Childbirth on Assam's Tea Plantations. Nazdeek. 2018 https://indd.adobe.com/view/aaf00c7a-8407-4ea0-982c-ca8b3555168a

[iv] See, for example, Rajbangshi, P.R., Nambiar, D. "Who will stand up for us?" the social determinants of health of women tea plantation workers in India. Int J Equity Health 19, 29 (2020).
https://doi.org/10.1186/s12939-020-1147-3

I report to the trustees on my examination of the financial statements of The International Roundtable for Sustainable Tea ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be ~~reached~~.

Theresa Warren FCA
Independent Examiner

8 The Old Yard
Lodge Farm Business Centre
Wolverton Road
Castlethorpe
Milton Keynes
MK19 7ES

27/4/23.

The International Roundtable for Sustainable Tea

Statement of Financial Activities

Year ended 31 March 2022

	Note	Year to 31 Mar 22 Unrestricted funds £	Restricted funds £	Total funds £	Period from 15 May 20 to 31 Mar 21 Total funds £
Income and endowments					
Donations and legacies	4	39,210	–	39,210	60,428
Charitable activities	5	266	32,515	32,781	110
Total income		39,476	32,515	71,991	60,538
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	1,200	–	1,200	–
Expenditure on charitable activities	7,8	35,036	29,950	64,986	63,411
Total expenditure		36,236	29,950	66,186	63,411
Net income/(expenditure) and net movement in funds		3,240	2,565	5,805	(2,873)
Reconciliation of funds					
Total funds brought forward		(2,873)	–	(2,873)	–
Total funds carried forward		367	2,565	2,932	(2,873)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 16 to 20 form part of these financial statements.

The International Roundtable for Sustainable Tea

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Current assets			
Debtors	12	12,017	–
Cash at bank and in hand		6,217	–
		18,234	–
Creditors: amounts falling due within one year	13	15,302	2,873
Net current assets		2,932	(2,873)
Total assets less current liabilities		2,932	(2,873)
Net assets		2,932	(2,873)
Funds of the charity			
Restricted funds		2,565	–
Unrestricted funds		367	(2,873)
Total charity funds	14	2,932	(2,873)

These financial statements were approved by the board of trustees and authorised for issue on 26-04-23, and are signed on behalf of the board by:

Nikhil Subbiah
Trustee

The notes on pages 16 to 20 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is a Charitable Incorporated Organisation. The address of the principal office is 44 Princes Street, Oxford, OX4 1DD

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donated services	27,574	27,574	60,133	60,133
General donations	885	885	295	295
Grants				
NGO Participation Fund	5,751	5,751	–	–
Van Neste Foundation	5,000	5,000	–	–
	39,210	39,210	60,428	60,428

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Fees received as part of direct charitable activities	266	32,515	32,781

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fees received as part of direct charitable activities	110	–	110

6. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies – Grants applications	1,200	1,200	–	–

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Roundtable and Tea Talk Event Costs	–	–	–
Research and Literature Reviews	–	29,950	29,950
Support costs	35,036	–	35,036
	35,036	29,950	64,986

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Roundtable and Tea Talk Event Costs	4,700	–	4,700
Research and Literature Reviews	–	–	–
Support costs	58,711	–	58,711
	63,411	–	63,411

8. Support Costs

	Unrestricted Funds 2022	Unrestricted funds 2021
	£	£
Staff costs (including in kind time)	**29,202**	30,000
Website design	**–**	5,000
IT Costs	**853**	677
Bank charges	**42**	–
Governance costs:		
- Legal & professional fees	**2,589**	22,434
- Annual report fees	**1,750**	–
- Accountancy	**600**	600
	35,036	58,711

9. Independent examination fees

	Year to 31 Mar 22	Period from 15 May 20 to 31 Mar 21
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	600	600

10. Staff costs

The average head count of employees during the year was 1 (2021: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff - type 1	1	1

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

No remuneration or reimbursed expenses were received by the trustees during the period.

12. Debtors

	2022	2021
	£	£
Prepayments and accrued income	12,017	–

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	5,650	600
Other creditors	9,652	2,273
	15,302	2,873

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At **31 March 2022** £
General funds	(2,873)	39,476	(36,236)	367

	At 15 May 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	–	60,538	(63,411)	(2,873)

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At **31 March 2022** £
IDH – Sustainable Trade Initiative	–	32,515	(29,950)	2,565

	At 15 May 2020 £	Income £	Expenditure £	At 31 March 2021 £
IDH – Sustainable Trade Initiative	–	–	–	–

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Current assets	7,619	10,615	18,234
Creditors less than 1 year	(7,252)	(8,050)	(15,302)
Net assets	367	2,565	2,565

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	–	–	–
Creditors less than 1 year	(2,873)	–	(2,873)
Net assets	(2,873)	–	(2,873)

THE INTERNATIONAL ROUNDTABLE FOR SUSTAINABLE TEA (THIRST)

England & Wales - Charity number 1189499

Accounts

CHARITY REGISTRATION NUMBER: 1189499

The International Roundtable for Sustainable Tea

Unaudited Financial Statements

31 March 2021

The International Roundtable for Sustainable Tea

Financial Statements

Period from 15 May 2020 to 31 March 2021

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The International Roundtable for Sustainable Tea

Trustees' Annual Report

Period from 15 May 2020 to 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the period ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	The International Roundtable for Sustainable Tea
Charity registration number	1189499
Principal office	87 Lytton Road Oxford OX4 3NY
The trustees	

Debra Coulter.	(Appointed 15 May 2020)
Krishanti Dharmaraj	(Appointed 15 May 2020)
Michael Pennant-Jones	(Appointed 15 May 2020)
Nikhil Subbiah	(Appointed 15 May 2020)
Stirling Smith	(Appointed 15 May 2020)

Chief Executive Officer	Sabita Banerji
Independent examiner	Theresa Warren FCA 8/9 The Old Yard Lodge Farm Business Centre Wolverton Road Castlethorpe Milton Keynes MK19 7ES

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document and constitution

THIRST was established as a Charitable Incorporated Organisation on 15th May 2020 and is a registered charity with no share capital. The charity is governed by its constitution, dated 20 February 2019.

All trustees are members of the charity. The only persons eligible to be members of the charity are its trustees and any member who ceases to be a charity trustee automatically ceases to be a member of the charity. As at 31 March 2021 there were 5 members. In the event of the charity being wound up, no liability accrues to the members for settling the charity's debts and liabilities.

Organisational structure

The governance of THIRST is carried out by a Board of Trustees that meets quarterly. Day-to-day management is delegated to the Chief Executive Officer (CEO).

Recruitment, appointment and induction of Trustees

Charity trustees are appointed for a term of 3 years, with the passing of a resolution by the existing trustees. Trustees must have due consideration to the skills, knowledge and experience needed of the effective administration of the charity. Newly appointed trustees are provided with a copy of the current version of the charity's constitution, together with the latest Trustees' Annual Report and financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

THIRST Board of Trustees and Staff

Trustees

Debbie Coulter - Treasurer

An active trade unionist for over 30 years, Debbie was elected Deputy General Secretary of the GMB Trade Union in 2003. She served as an ACAS Council Member and on the Women & Work Commission into Equal Pay and the Commission for Vulnerable Employment. She was Ethical Trading Initiative's Head of Programmes and now works voluntarily for many charitable organisations.

Krishanti Dharmaraj

Krishanti is the Executive Director of the Center for Women's Global Leadership in New York and co-founder of WILD for Human Rights (Women's Institute for Leadership Development) and the Sri Lanka Children's Fund. Formerly, she was a spokesperson for Amnesty International USA.

Michael Pennant-Jones

Michael is currently Head of Technical & Capability at Impactt Ltd. He was formerly Group Head of Sustainability of James Finlay Ltd, a member of the Tea Advisory Group for Utz Cert. and Swire Sustainability Committee. Prior to Finlays he worked for Premier Brands Typhoo.

Nikhil Subbiah - Chair

Nikhil is an investment funds lawyer at a leading global law firm, with experience working with impact investments, development finance institutions and in emerging markets. He was previously a Churchill Memorial Trust Fellow and conducted a research trip to tea plantations in India and Sri Lanka.

Stirling Smith

Stirling is an independent ethical trade consultant and former Chief Technical Adviser for the International Labour Organisation in India. He has worked for DFID, British Council, Fair Labour Association, trade unions, NGOs and several companies.

Founder and CEO

Sabita Banerji

An economic justice advisor who was born and raised on tea plantations in Kerala and Assam, Sabita has nearly 20 years' experience working in ethical trade and international development having held strategic posts at Oxfam and the Ethical Trading Initiative. She was previously a member of the Board of Directors of Just Change, UK – a voluntary community tea trading initiative.

Designer

Maia Bergh

HRIA Fundraiser

Philippa Bird

OBJECTIVES AND ACTIVITIES

Principal Objectives

THIRST (The International Roundtable for Sustainable Tea) is established to promote sustainable development for the benefit of the public by providing a platform for civil society organisations to work together for:
a) the preservation, conservation and the protection of the environment and the prudent use of natural resources in tea growing areas;
b) the prevention and relief of poverty and the improvement of the conditions of life among the socially and economically disadvantaged communities on tea plantations and small tea farms;
c) the promotion of sustainable means of achieving economic growth and regeneration of tea growing areas.

THIRST champions human rights in the global tea industry.

100% independently funded, THIRST is a collaborative platform for all committed to revolutionising the tea industry.

It provides a space for civil society, tea workers and farmers to work together towards systemic change via collaboration, transparency, mutual understanding and respect. Its vision is a fair and sustainable tea industry which respects and empowers tea workers and farmers, and protects their rights and environment.

THIRST's goals align with the UN Sustainable Development Goals, the UN Guiding Principles on Business and Human Rights, and the International Labour Organisation Conventions.

It seeks decent work and living wages, gender equity, improved health, housing, safety and benefits, protected environments and fair, effective and transparent systems.

The Trustees have complied with their duty to have due regard to the guidance, published by The Charity Commission (specifically PB2), on public benefit in exercising their powers or duties.

Why THIRST exists

The problems

Tea production is estimated to employ around 13 million people around the world. A growing number of these – around 9 million so far – are smallholder farmers, and the rest live and work on tea estates, also referred to as tea plantations or tea gardens.[i] Multiple reports[ii] have found that the human rights of many tea workers and small tea growers are being breached – with particular emphasis on wages, housing, healthcare and water & sanitation.

Women form the majority of workers in the lowest-paid plantation roles and, like their sisters all over the world, bear the burden of unpaid domestic work and often lack the capacity to speak out on their rights. The shortage of adequate health services on tea estates – along with poor nutrition – puts them at higher risk of maternal health related problems.[iii]

Meanwhile, the growing numbers of small tea farmers – like small farmers everywhere – lack the bargaining power individually to ensure the best possible prices for their tea.

The reasons behind these problems are complex.

What lies behind the problems?

Much of the tea industry perpetuates a rigid 19th century system built on strict hierarchies in which tea estate workers are almost wholly reliant on their employers, particularly in India where the system was first established by British colonialists in the late 19th century, when tea production was highly profitable.

OBJECTIVES AND ACTIVITIES *(continued)*

From the perspective of tea estate owners and managers – as well as many of their workers – this reliance is a benign form of patronage. They see themselves as caring for and looking after their workers despite increasingly difficult financial circumstances. They provide permanent workers and their families with housing, education, healthcare, subsidised food and more. Many on both sides see the relationship as paternal rather than feudal, and in many ways the lives of tea workers are more secure than other low-paid labourers. Owners point to the low rate of COVID-19 infections on tea plantations as evidence of this.

But other workers and their champions – including many trade unions, NGOs, academics and activists – see the relationship as one of exploitation amounting to forced labour. They contend this is because housing is reliant on working on the estate, cash wages are too low to afford escape and workers often end up in debt. They say that when the legally mandated benefits are provided (and often they are not), they are of very poor quality. As a result, in some regions, health (and other social) indicators for tea workers are worse than for the population in general or for other agricultural labourers.[iv]

Tea has gone from being a relatively rare, high value delicacy traded within the framework of a powerful economic and political empire, to a cheap and over-plentiful commodity traded between a few large and powerful companies and hundreds of smaller producers. Almost every report on tea begins with the statement that tea is the second most popular drink in the world, after water. It is a ubiquitous, yet deeply undervalued staple in most of the world's kitchens and cafés. And with the undervaluing of the product, comes the under-payment of the majority of workers who produce it.

Yet the global popularity of tea persists, generating sufficient profits for some companies to thrive. In common with many – if not most – agricultural commodities, profits are concentrated at the branding and retail end of the value chain.

Goodies and baddies? Or constructive dialogue?

It would be easy to respond to this complex picture by focusing on the negative, pointing fingers and laying blame – identifying goodies and baddies – but that is unlikely to lead to constructive solutions. Indeed it has failed to do so, so far.

THIRST was established to provide a platform for civil society to bring together its knowledge, experience and voices to challenge and support the industry to change. One of the six principles that civil society organisations set for THIRST is that "In pursuing our primary goal of improving the lives of tea workers, tea farmers and their families, [we] recognise that each stakeholder in the tea sector is part of a complex, interdependent economic and social ecosystem and act accordingly."

Many worthy attempts to improve the lives of tea workers and farmers in specific ways have been and continue to be made. These efforts date back to the birth of the industry, but unilateral efforts can only ever have a limited impact because of this complex set of global interdependencies. To THIRST's knowledge, no studies so far have analysed the drivers of human rights breaches across the sector as a whole.

A brave new era for the tea sector

THIRST believes that the best way to address the systemic issues driving human rights breaches in the tea sector is to analyse the sector itself – the whole sector, not just parts of it – to help build mutual understanding between its stakeholders of the factors that are driving those breaches, to seek out and share good practice and innovative solutions, and to foster constructive dialogue that can lead to positive action.

Tea's ecosystem needs a social, political and economic reset. And this will require global action on multiple levels, giving birth to a fair and sustainable tea industry where workers and farmers are empowered and their rights are protected. THIRST aims to be a midwife to that process.

Since THIRST's establishment in 2018 we have been laying the foundations to do that.

OBJECTIVES AND ACTIVITIES *(continued)*

THIRST's Inception Years 2018-2020

On the morning of 19th June 2018, close to the venue in which the Ethical Tea Partnership's biennial TeamUp meeting would be held later that day, the inaugural meeting of THIRST took place. The meeting was attended by representatives of Accountability Counsel, Care International, Ethical Trading Initiative (NGO Caucus), Fairtrade International, Fairtrade Foundation, Forum for the Future, Living Wage Foundation, Oxfam GB, Oxfam India, Oxfam Malawi, The Plantation and Allied Workers Union of Malawi, Traidcraft and Unicef UK.

This was a consultative meeting to help decide how THIRST would work. While initially conceived as, potentially, a membership organisation, we did not at that stage finalise its structure but agreed the broad Principles of THIRST as an informal network of organisations concerned about the living and working conditions of tea workers and farmers.

After the meeting, a small group of us attended the Team-Up conference, where it was recommended that "the most effective ways to achieve transformational sector-wide change" would be for tea packers, producers and traders to come together in closer collaboration, to work with governments and to collaborate with NGOs through platforms like THIRST.

In the subsequent months, THIRST focused on recruiting a Board of Trustees, developing a website that incorporates a Knowledge Hub of key resources for civil society and companies seeking to improve tea workers' and farmers' lives, broadening and deepening our networks and knowledge. We also established our brand with a fresh and distinctive logo that subtly highlights the people behind the tea leaf.

In January 2019, THIRST CEO, Sabita Banerji, travelled to some of India's major tea growing areas, meeting with tea pluckers, health workers, trade unionists, NGOs, managers, owners and others. This provided a balanced view of both the problems experienced by tea estate workers and the challenges faced by their employers in addressing them, as described in the blog, THIRST for Perspective.

In the subsequent months, THIRST continued to develop its global connections, raise awareness about tea workers' and farmers' rights and conditions through talks and lectures and provide feedback and advice to other organisations working on similar issues. For example, Richard and Martha Anker of the Global Living Wage Coalition reached out to THIRST for advice on tea wages in India to inform their upcoming living wage benchmark for the Nilgiris; the Ethical Trading Initiative NGO Caucus invited THIRST to facilitate a group looking at living wages in Assam; THIRST participated in the civil society consultation meeting on Fairtrade tea hired labour standards; the law firm, Leigh Day, informed THIRST about the case against Unilever for failing to protect its Kenyan employees against political violence in 2007, and THIRST provided Leigh Day with information on tea trading mechanisms to help inform its other cases in the sector.

Sabita worked with Oxfam GB's Private Sector Team to co-author the report Addressing the Human Cost of Assam Tea which sought to analyse the root causes of breaches of human rights by looking at the whole value chain and recommend actions by stakeholders at all levels. The report was a case study for Oxfam's Behind the Barcodes campaign, which urges major supermarkets in several countries to improve the human rights policies for their agricultural supply chains.

THIRST's CEO and Trustees also spent much of 2019 working on our application to become a registered charity in the UK. With the invaluable pro bono support of Kirkland Ellis LLP, we finally achieved this on May 15th 2020.

PERFORMANCE AND ACHIEVEMENTS APRIL 2020 - MARCH 2021

Inspiring dialogue

In June 2020, THIRST convened its first international roundtable meeting, 'Building Tea Back Better'. Explaining the UN concept of ""Building Back Better" and how/why this applies to tea, the event was attended by almost 100 participants from around the world and from many different parts of the tea value chain including corporates such as major supermarkets, NGOs, Multi-Stakeholder Initiatives, standards bodies, universities and law firms. It demonstrated healthy demand for this events that enable dialogue between tea stakeholders.

This was followed by a series of follow-up discussions on some of the key issues raised at the roundtable meeting. These were:

- **Making Social Dialogue Work for Women Tea Workers in Africa** – with the support of Bananalink, we invited women trade union leaders from Latin America to share their experience of with civil society actors in the Malawi tea sector. Oxfam's Juliet Suliwa spoke about the work of the Malawi 2020 Tea Revitalisation Programme with Malawi's Plantation and Agricultural Workers Union (PAWU) to address multiple challenges faced by women in the tea sector, and trade leaders, Iris Munguia and Adela Torres, told us how they used the findings of a ground breaking study identifying problems for women working in the banana sector to push for improvements.

- **Simplifying the value chain and distributing value more fairly** - Kathrin Gassert of the innovative German tea retailer, Teekampagne and Will Battle, tea procurement advisor to IDH, expanded on their business models. Erinch Sahan, Chief Executive of World Fair Trade Organisation and an expert in alternative enterprise models reflected on the presentations, and a rich discussion was facilitated by Oxfam's Workers' Rights Senior Manager, Rachel Wilshaw. The discussion blossomed out into a fascinating discourse on transformative business models, innovative financial approaches and the very fundamental question of how we as a global community value food.

- **Are cooperatives better for human rights?** In February 2021 Dr Miriam Wenner and Bebika Khawas shared the findings of their research on the different outcomes in two Darjeeling cooperatives, and we had input from THIRST Trustee, Michael Pennant-Jones, on his experience of tea cooperatives in Kenya.

- **Can speciality tea be a force for good/change?** In March we heard from two UK-based specialist tea companies, Postcard Teas and Comins Tea who shared their experience and philosophy to explore the question, can specialist tea be a force for good, a force for change in the wider tea sector?

Forging new linkages

Each TEA Talk has prompted new linkages between players in different parts of the tea value chain and across countries and continents for mutual learning and benefit. For example, the June 2020 roundtable prompted introductions between the German direct tea trader Teekampagne and the Canadian Tea Association; labour rights organisation, Bananalink, and Darjeeling tea producer Ambootia; and Darjeeling tea cooperative Mineral Springs and Kenyan Fintea Growers' cooperative. The TEA Talks have led to a number of tea company start-ups contacting the speakers on speciality tea about potential sources of sustainable and ethically sourced tea, and have prompted introductions between organisations such as the Ethical Trading Initiative and Oxfam in Malawi to explore the challenges COVID-19 has placed on women workers.

PERFORMANCE AND ACHIEVEMENTS APRIL 2020 - MARCH 2021 *(continued)*

This year, THIRST also brought together a diverse global group of legal organisations to discuss legal approaches to protecting tea workers' rights. They are: The UK law firm Leigh Day (who are suing Unilever and Camellia over neglect/mistreatment of tea workers in Kenya and Malawi respectively); Nazdeek (who train paralegals, and campaign on legal right to living wages, maternal healthcare etc. in India); The Human Trafficking Legal Center (who work with the US Tariff Act according to which goods deemed to be produced by forced labour can be blocked from entering the US with a WRO (Withhold Release Order); and Business and Human Rights Resource Centre (who provide a platform for civil society to challenge companies on human rights abuses, and for companies to respond).

THIRST has also been developing its own valuable strategic relationships with other organisations like the Ethical Tea Partnership (a grouping of tea brands and retailers); the Global Tea Coalition (a coalition of tea brands and producers convened by IDH); the Tea and Herbal Association of Canada; the UK Tea and Infusions Association; Birkbeck University; Tata Institute of Social Science, Assam (India); the Global Living Wage Coalition and the IUF (the food, farm and hotel workers' global trade union federation). We are also developing dialogue with tea brands and producers around the world.

These new conversations are helping to build a more cohesive global picture of the tea industry and encourages cross-regional and cross-discipline learning – each one taking us a step closer to decent lives for tea workers and farmers.

Sharing knowledge

...through convening

THIRST has continued to convene the group of NGO Ethical Trade Initiative (ETI) members – originally concerned about living wages in Assam. It has met regularly to share information on activities in Assam and beyond and discuss the possibility of joint advocacy. The group includes Care International, Dalit Solidarity Network, the Fairtrade Foundation, Oxfam, Save the Children, UNICEF UK, and Women Working Worldwide.

In 2021, the group expanded its remit to include the wider tea industry on the basis that the issues facing tea workers in Assam are shared by tea workers in many other parts of India and the world and that their causes are systemic in nature and therefore need to be tackled at a sector-wide level.

The purpose of the group is to share knowledge and information to ensure consistency and avoid unnecessary duplication in their work. For example, the THIRST-facilitated meetings helped two members of the group to realise they were both developing grievance mechanisms in tea plantations of the same region and could then discuss how to ensure consistency and share learning.

...through publications

THIRST has brought together in its Knowledge Hub a collection of important reports on the human rights and environment of tea workers and farmers around the world to give civil society, industry and government easy access to the wealth of information that is available on these issues. Project Didi, for example, made full use of these resources when researching evidence for its submission on tea as a product of forced labour. THIRST continues to curate the collection and to keep it up to date.

In addition, THIRST identifies gaps in the information and seeks to fill them either with its own publications or by alerting others to the gaps.

PERFORMANCE AND ACHIEVEMENTS APRIL 2020 - MARCH 2021 *(continued)*

These are THIRST's publications to date:

- **'Human Rights in Assam Tea Estates – The Long View'** – a literature review of 15 years of reports on the egregious working and living conditions that have been reported since the inception of the industry in India – highlighting the four areas that are most often cited as highly problematic: wages, housing, water & sanitation and healthcare.

- **THIRST Briefing: Initial impact of Covid-19 on tea workers** - Notes on the impact that the lockdowns and economic slow-down had on tea workers in the early stages of the coronavirus pandemic including loss of the valuable 'first flush' crop, loss of markets, travel and transport restrictions etc. This Briefing will be updated from time to time to reflect ongoing developments.

- **THIRST Briefing: East and South East Asia** - A literature review of reports on issues for tea workers and farmers in East and South East Asia highlighting the dearth of material on this topic and a gap that needs to be filled by further research.

- **THIRST Briefing: Pempila Orumai** – 2015 women workers' uprising in Munnar In 2015 in Munnar, in the South Indian state of Kerala, several thousand women tea pluckers struck for 9 days, calling for a 20% bonus to be reinstated, a wage rise and improvements in their benefits and conditions. They disassociated themselves from trade unions, claiming they were not representing them effectively. They won on the bonus issue and a slight wage increase, but the struggle for better conditions and for full recognition of the movement – now an established trade union – is ongoing.

...through sharing news

THIRST has been publishing a (more-or-less) monthly News Update bringing together media reports on issues affecting the human rights and environment of tea workers and farmers worldwide. The mailing list for the update is growing continually and currently stands at over 130 subscribers.

THIRST continues to be active on social media, writing regular blogs and posting on Twitter and LinkedIn.

...through talks

THIRST CEO, Sabita Banerji, has delivered talks and lectures to a wide range of audiences, raising awareness of the plight of tea workers and farmers around the world and the complex causes underlying these problems – but also offering suggestions for what can be done to address them.

THIRST delivered talks for Sunningwell WI and South Oxford WI, was a panellist on Fairtrade Yorkshire's AGM event, and delivered lectures for two of Oxford Brookes Business School modules; Business in Society and International Business Management. In previous years THIRST has spoken at the University of Oxford's Ashmolean Museum.

These talks generated a small amount of income for THIRST.

Joining up voices

THIRST seeks to convene civil society voices for joined up advocacy when needed. For example, when 400,000 Assam tea workers went on strike in September 2020, calling for Rs 350 a day, the ETI NGOs agreed a position statement - drafted by THIRST – urging British tea companies to support them. The ETI published a THIRST blog outlining the position statement on 16th Oct. Other NGOs used the message in their dialogue with companies and through their own social media channels – such as this post by Oxfam on LinkedIn.

FINANCIAL REVIEW

In these first few years, and prior to registering as a CIO with the Charity Commission, we have focused on getting THIRST established and building up our networks and knowledge. Apart from an early generous grant from Fairtrade Germany that made the 2019 trip to India possible, and donations from kind individuals, we have had no funding for our running costs. As the founder of THIRST, it has been a labour of love to help get us to this point – but it would not have been possible without the many generous people who have donated their time, skill and money to THIRST. We have costed out this donated time and included it in our accounts to demonstrate the value that has been invested in THIRST. This is our foundation as we start the next phase of our journey – raising funds for the human rights impact assessment and for THIRST's work going forward. Since this is our first Annual Report, we have included summary accounts below for THIRST's first two years (as an NGO) as well.

	2020/21 (registered CIO) £	2019/20 £	2018/2019 £
Income:			
- Grants and donations	405	400	4,172
- In kind services	60,133	28,500	15,000
- Expenses funded privately	-	596	1,058
Total income	60,538	29,496	20,230
Expenditure, (including in kind services)	61,411	29,496	20,230
Net deficit	(873)	-	-

Reserves
All reserves are unrestricted and for the general purpose of the charity. At the period end the charity had a deficit on unrestricted reserves of £873. The trustees anticipate that the charity reserves will return to a positive balance within the following two to three years, as it attains momentum and support from donations and core funding grants.

PLANS FOR FUTURE PERIODS

Over the next three years THIRST plans to consolidate and build on the knowledge and networks it has developed so far by conducting a human rights impact assessment (HRIA) of the global tea sector.

This will be a community-based HRIA in partnership with other expert civil society organisations. It is intended to provide a strong evidence base for future advocacy and action by civil society, companies and governments to reduce the risk of human rights breaches and ensure that remedy is always provided where such breaches occur.

Many civil society organisations and companies have sought to address certain aspects of well-reported human rights breaches in various parts of the tea sector, but none – as far as we know - has looked at the root causes in the sector as a whole, taking into consideration the global nature of the tea industry and the interdependence of its various parts.

This study will not only look broadly across the geographical spread of tea producing and buying countries, but will also take an analytical look along the length of the tea value chain.

PLANS FOR FUTURE PERIODS *(continued)*

The HRIA will use a strong gender lens; women form the majority of workers in the lowest-paid roles, and in addition bear the burden of unpaid domestic work. They are often not empowered to speak out on their rights. And because tea plantation workers are highly dependent on their employers for a range of benefits, they receive very low cash wages and are often located in physically isolated areas, we will assess their situation against the International Labour Organisation (ILO) Forced Labour Indicators.

And we will, of course, continue with our monthly updates and TEA Talks, will keep updating our Knowledge Hub and – wherever possible – contribute to the evolution of the tea industry into a fair and sustainable 21st century industry.

THANKS AND ACKNOWLEDGEMENTS

THIRST could not have come into existence or come as far as it has today without the help and support of many people. We would like to offer our heartfelt thanks to the following people in particular for their voluntary work, advice and moral support – but also to all who have provided encouragement, support, advice, donations, subscribed to THIRST updates and participated in our TEA Talks.

Caroline Sloan	Maia Bergh	Philippa Bird	Sloane Hamilton
Madeline Linnel	Peter Williams	Rachel Wilshaw	Wilbert Flinterman

Also warm thanks to Matthew Merkle and Elio Gaarthuis of Kirkland Ellis LLP for getting THIRST over the finish line as a registered charity.

The trustees' annual report was approved on 15/7/2021 and signed on behalf of the board of trustees by:

Nikhil Subbiah
Trustee

[i] Global Market Report: Tea Sustainable Commodities Marketplace International Institute for Sustainable Development Series 2019. https://www.iisd.org/system/files/publications/ssi-global-market-report-tea.pdf

[ii] See, for example, Human Rights in Assam Tea Estates – The Long View. THIRST 2020. https://thirst.international/wp-content/uploads/2020/02/The-long-view-THIRST-Feb-2020.pdf

[iii] See, for example, A matter of life and death: Surviving Childbirth on Assam's Tea Plantations. Nazdeek. 2018 https://indd.adobe.com/view/aaf00c7a-8407-4ea0-982c-ca8b3555168a

[iv] See, for example, Rajbangshi, P.R., Nambiar, D. "Who will stand up for us?" the social determinants of health of women tea plantation workers in India. Int J Equity Health 19, 29 (2020). https://doi.org/10.1186/s12939-020-1147-3

The International Roundtable for Sustainable Tea

Independent Examiner's Report to the Trustees of The International Roundtable for Sustainable Tea

Period from 15 May 2020 to 31 March 2021

I report to the trustees on my examination of the financial statements of The International Roundtable for Sustainable Tea ('the charity') for the period ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Theresa Warren FCA
Independent Examiner

8/9 The Old Yard
Lodge Farm Business Centre
Wolverton Road
Castlethorpe
Milton Keynes
MK19 7ES

15/7/21

The International Roundtable for Sustainable Tea

Statement of Financial Activities

Period from 15 May 2020 to 31 March 2021

	Note	Period from 15 May 20 to 31 Mar 21 Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	**4**	60,428	**60,428**
Charitable activities	**5**	110	**110**
Total income		60,538	**60,538**
Expenditure			
Expenditure on charitable activities	**6,7**	61,411	**61,411**
Total expenditure		61,411	**61,411**
Net expenditure and net movement in funds		(873)	**(873)**
Reconciliation of funds			
Total funds brought forward		–	–
Total funds carried forward		(873)	**(873)**

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 15 to 18 form part of these financial statements.

The International Roundtable for Sustainable Tea

Statement of Financial Position

31 March 2021

	Note	31 Mar 21 £
Creditors: amounts falling due within one year	11	873
Net current liabilities		873
Total assets less current liabilities		(873)
Net liabilities		(873)
Funds of the charity		
Unrestricted funds		(873)
Total charity funds	12	(873)

These financial statements were approved by the board of trustees and authorised for issue on 15/7/2021..., and are signed on behalf of the board by:

Debra Coulter
Trustee

Nikhil Subbiah
Trustee

The notes on pages 15 to 18 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is a Charitable Incorporated Organisation. The address of the principal office is 87 Lytton Road, Oxford, OX4 3NY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2021 £**
Donations		
Donated services	60,133	**60,133**
General donations	295	**295**
	60,428	**60,428**

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £
Fees received as part of direct charitable activities	110	**110**

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £
Roundtable and Tea Talk Event costs	4,700	**4,700**
Support costs	56,711	**58,711**
	61,411	**63,411**

7. Support costs

	Unrestricted Funds £	Total funds 2021 £
Staff costs (in kind time)	30,000	**30,000**
Website design	3,000	**5,000**
IT Costs	677	**677**
Governance costs:		
- Legal & professional fees	22,434	**22,434**
- Accountancy	600	**600**
	56,711	**58,711**

8. Independent examination fees

	Period from 15 May 20 to 31 Mar 21 £
Fees payable to the independent examiner for:	
Independent examination of the financial statements	**600**

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Period from 15 May 20 to 31 Mar 21 £
Wages and salaries (in kind time)	**30,000**

The average head count of employees during the period was 1.

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

10. Trustee remuneration and expenses

No remuneration or reimbursed expenses were received by the trustees during the period.

11. Creditors: amounts falling due within one year

	31 Mar 21
	£
Accruals and deferred income	600
Other creditors	273
	873

12. Analysis of charitable funds

Unrestricted funds

	At 15 May 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	–	60,538	(61,411)	(873)

13. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Creditors less than 1 year	(873)	(873)

14. Related part transactions

No related party transactions were entered into such as are required to be disclosed under the Charities SORP (FRS102)