

2025 Annual Report





Contents

Foreword	3
Executive Snapshot	5
The 2025 context	7
Indonesia	10
Malawi	12
Mozambique	14
Tanzania	16
Uganda	18
Zimbabwe	20
On the Global Stage	22
Finances	25
The Foundation	26
ECLT Statement	27

Foreword



Dr. Innocent Mugwagwa
Executive Director
ECLT Foundation

Toward the middle of 2024, I had the privilege of joining state officials, sustainability leaders, growers' associations, academic experts, and civil society representatives in Raleigh, North Carolina, to reflect on a landmark study by East Carolina University examining child labour across more than a dozen agricultural commodities in the state.

What struck me most was not only the depth of commitment among these leaders to address child labour within their respective sectors, but also the shared recognition that child labour in agriculture is not commodity-specific. It is systemic. And because it is systemic, it cannot be solved in isolation. It demands coordinated action across sectors, supply chains, institutions, and communities.

That conviction — that lasting change requires collaboration beyond traditional boundaries — has guided the ECLT Foundation throughout 2025 and sits at the heart of this report.

This year marked an important turning point for our Foundation. In 2025, ECLT began a significant transformation toward a broader and more inclusive mandate, grounded in the reality that child labour in agriculture and the wider rural economy does not respect crop boundaries. This evolution reflects our commitment to protecting children holistically, regardless of the commodity, sector, or context in which risks arise.

As I reflect on the year, three lessons stand out.

First, creating an enabling environment through informed policies, inclusive participation, and clear incentives is essential to achieving sustainable impact at scale.

Our work in Indonesia and Tanzania — where we supported the development and adoption of agriculture-wide Labour Practices Codes — demonstrated the power of aligning stakeholders around common standards and shared accountability. In Mozambique and Tanzania, we also worked directly with former child labourers to better understand the realities and risks they faced, contributing to national discussions on hazardous work for children under 18. Too often, children's perspectives are absent from policy conversations that affect their lives most directly.

Second, stronger cross-sector collaboration is indispensable if we are to accelerate progress.

Consultations held throughout the year in preparation for the VI Global Conference on the Elimination of Child Labour reinforced an urgent reality: agriculture remains the sector where the majority of child labour persists, where the youngest children are disproportionately affected, and where progress has been slowest. Addressing this challenge requires greater coherence across commodities, actors, and global agendas.

It was in this context that we launched the ECLT Call to Action, urging the international community to prioritise younger children in agriculture and focus on Policy, Production, and Procurement — the “3Ps” — as pathways to reducing rural households' dependence on child labour.

Third, adaptability has become essential.

The environment in which we operate is changing rapidly. Geopolitical tensions, shifting trade dynamics, evolving due diligence expectations, and shrinking resources are reshaping the global landscape. Yet these challenges also reinforce the importance of multi-stakeholder approaches. At their best, they remain one of the most effective ways to support businesses, governments, and communities in meeting their responsibilities while delivering tangible improvements for children across agricultural supply chains.

Despite the complexity of the current context, I remain deeply encouraged by the resilience, commitment, and ingenuity of the partners we work alongside — governments, regulators, producer organisations, companies, workers' representatives, and civil society actors — who continue to demonstrate what collective action can achieve.

As this report shows, meaningful progress is possible when collaboration is rooted in shared responsibility, practical action, and a common determination to ensure that every child can grow up safe, protected, and able to reach their full potential.

About ECLT

The Eliminating Child Labour in Tobacco-Growing (ECLT) Foundation is a global non-profit organisation dedicated to addressing child labour in agricultural communities through collaborative and sustainable solutions.

ECLT works to tackle the root causes of child labour — including poverty, limited access to quality education, and the economic pressures faced by farming households — by strengthening livelihoods, supporting education systems and promoting responsible practices.

By bringing together governments, businesses, farmers and local stakeholders, the Foundation

advances coordinated approaches that not only remove children from hazardous work, but also help prevent child labour at its source.

ECLT holds special consultative status with the United Nations Economic and Social Council, reflecting its commitment to advancing internationally recognised human rights and sustainable development principles.

With over two decades of experience, the Foundation has built a strong track record in driving practical, scalable solutions and contributing to global efforts to eliminate child labour in agriculture.



MISSION

The ECLT Foundation catalyses the power of States, businesses and communities in collective action to eliminate all forms of child labour in agriculture

Through coordinated, evidenced-based solutions, ECLT works to address the root causes of child labour — strengthening livelihoods, advancing responsible practices and supporting national systems that protect children's rights.



VISION

Agriculture free of all forms of child labour

A world where children grow up safe, in school, and able to realise their full potential, and where agricultural communities thrive without relying on child labour.

Executive Snapshot

In 2025, ECLT continued strengthening the systems needed to prevent child labour in agriculture — from community-level prevention mechanisms to national labour standards and global advocacy efforts. Across partner countries, the Foundation worked alongside governments, businesses, workers' organisations and farming communities to address the conditions that continue to place children at risk of labour.

From commitments to implementation

Several initiatives in 2025 focused on translating policy commitments into practical systems for prevention. In Tanzania, the adoption of the Agricultural Labour Code established a common framework for labour standards and child labour due diligence across the agricultural sector. In Mozambique, consultations involving children, caregivers and agricultural communities informed the revision of the National List of Hazardous Tasks for Children, while Zimbabwe advanced policy and coordination mechanisms linked to the future implementation of the STEP UP pilot project.

Strengthening prevention at community level

Across agricultural communities, ECLT and its partners continued strengthening local prevention and remediation mechanisms. In Indonesia, community-based monitoring systems helped identify and support children at risk of child labour

in tobacco-, cocoa- and clove-growing areas. In Uganda and Malawi, school engagement activities, awareness initiatives and community savings groups contributed to strengthening the local structures supporting children's education and household resilience.

Supporting livelihoods and reducing vulnerability

Economic vulnerability remained a central driver of child labour across many agricultural communities. Throughout 2025, ECLT supported initiatives aimed at strengthening household resilience through sustainable agricultural practices, savings groups, vocational training and microloan mechanisms designed to reduce pressures on farming families and create safer alternatives for adolescents.

Bringing agriculture into global advocacy discussions

At global level, ECLT intensified its advocacy efforts to ensure that agricultural realities remained visible within international discussions on child labour and responsible business practices. Through engagement at the UN Forum on Business and Human Rights, the UN Global Compact Leaders Summit and the Foundation's "Turn Off the Tap" campaign, ECLT called for greater attention to younger children, rural livelihoods and the systems sustaining child labour in agriculture.

1

Agricultural Labour Code adopted in Tanzania's agricultural sector

1,562

Children identified and supported through child labour monitoring systems in Indonesia

2025
in figures

6

Active countries across Africa and Asia



3,785

Women accessed loans through community savings groups in Malawi

421

Children withdrawn from child labour and enrolled in school in Mozambique

1

three-year STEP UP pilot approved in Zimbabwe

246

Households reached through child protection awareness activities in Uganda



The 2025 Context

Despite continued global efforts, child labour remains a persistent reality for millions of children worldwide. According to the latest estimates from the International Labour Organization (ILO) and UNICEF, nearly 138 million children were engaged in child labour in 2024. Of these, approximately 54 million were involved in hazardous work that endangers their health, safety and development.

Progress has resumed in recent years, with more than 20 million fewer children in child labour compared to 2020. Yet the pace remains too slow to meet global targets, and the burden continues to fall disproportionately on agricultural communities.

Today, 61% of all child labour takes place in agriculture. Increasingly, it affects younger children: those aged 5–11 now represent the majority of children in child labour worldwide. Many work as unpaid family labour on smallholder and subsistence farms, particularly across Sub-Saharan Africa.

This pattern reflects a deeper structural problem. For many rural communities, child labour remains closely tied to economic survival. When harvests fail, prices fluctuate or household incomes fall short, children are often drawn into work as families try to cope.



Our Priorities

ECLT works across communities, supply chains and public systems to address the conditions that sustain child labour in agriculture. In 2025, the Foundation focused on four interconnected priorities:

Preventing and addressing child labour at community level

Supporting community-based systems to identify, prevent and respond to child labour while promoting access to education, awareness of children's rights and safer alternatives for adolescents above the minimum age of employment.

1 2

Strengthening household resilience

Helping farming households improve livelihoods, access finance and strengthen economic resilience to reduce the economic pressures that drive child labour.

Reinforcing national systems

Working with governments and social partners to strengthen labour standards, public policies and coordination mechanisms on child labour.

3 4

Advancing responsible supply chains

Promoting responsible sourcing practices, due diligence and sector-wide approaches that support decent work across agricultural supply chains.

Where we worked in 2025

In 2025, the ECLT Foundation supported the implementation of integrated area-based projects, funded research initiatives and provided technical assistance to governments, business and farming communities in six countries.



● Advocacy and technical assistance

● Area-based projects, advocacy and technical assistance

Indonesia



Across Indonesia’s agricultural communities, preventing child labour requires more than national commitments — it requires systems capable of identifying risks early and responding within communities themselves.

In 2025, ECLT and its partners strengthened these mechanisms through initiatives that connected national frameworks with practical action across the agricultural sector.

An important step forward was the operationalization of the Child Labour Monitoring and Remediation System (CLMRS) through the ACCLAIM project. Implemented by JARAK in

close coordination with PAACLA Indonesia, this initiative equipped village officials, teachers, and community volunteers across eight pilot villages in Jember and East and North Lombok to identify and respond to child labour cases in tobacco-, cocoa- and clove-growing communities.

Through this monitoring system, more than 1’500 children engaged in or at risk of child labour were identified early and connected with appropriate support, including referrals to social protection services, educational assistance and preventive activities designed to keep children engaged in school.

Alongside these efforts, ECLT and its partners continued strengthening responsible labour practices through the dissemination of Indonesia’s Labour Practices Guidelines for tackling child labour in agriculture.

Initially launched in 2024, the Guidelines were further promoted through training and capacity building activities involving farmers, companies and other actors across participating areas.

This cascading approach helped integrate child labour prevention into day-to-day agricultural operations and oversight, strengthening the connection between national policy and field-level practice.

At national level, lessons emerging from both the pilot and capacity-building efforts informed broader discussions on responsible labour practices in agriculture.

Through PAACLA Indonesia – the national multi-stakeholder partnership on child labour – these experiences contributed to policy dialogue and sector coordination.

This momentum culminated in a formal partnership between PAACLA Indonesia and the International Labour Organization (ILO) to explore the replication of the CLMRS model within Indonesia’s palm oil sector, extending its potential reach beyond initial pilot communities.

8

pilot villages engaged through the ACCLAIM project

1,562

children identified and supported

162

children withdrawn from child labour

1,104

at-risk children prevented from entering child labour

26

community Activity Centres provided safe spaces for learning and play for at-risk children

92

trainers equipped to cascade Labour Practices Guidelines

557

stakeholders across companies, farmer groups and local institutions participated in training activities

Malawi

In Malawi's tobacco-growing regions, child labour remains closely tied to the economic pressures faced by farming households.

Over several years, ECLT and its partners have worked with communities to address these underlying drivers — strengthening livelihoods, supporting education and reinforcing the local systems that help children remain in school.

In 2025, this work entered a phase focused on consolidating community gains and strengthening the structures needed to sustain them over time. Through the PROCLAIM Bridge project, ECLT continued working alongside government institutions, industry stakeholders

and local civil society organisations to support farming households and community-based initiatives across tobacco-growing areas.

Across project areas, efforts focused on reinforcing both household resilience and children's access to education. School feeding programmes, awareness activities and agricultural training initiative helped support educational continuity while easing some of the economic pressures that place children at-risk of labour. Community financial structures also remained central to these efforts.

Village Savings and Loan Associations (VSLAs) continued supporting farming families —

particularly women — in strengthening income-generating activities and improving household stability. **Alongside these community-level initiatives, ECLT also contributed to national policy dialogue and coordination on child labour.**

In 2025, the Foundation was elected Chair of the National Technical Working Group on Child Labour, bringing together government institutions, industry actors and civil society organisations. Under this mandate, the Working Group advanced discussions on the revision of Malawi's National Child Labour Policy, including child labour risks linked to the tenancy labour system in agricultural communities.



ECLT also partnered with the Tobacco Commission to promote responsible business practices in tobacco-growing districts. This included a radio awareness campaign broadcast across 23 districts, a training-of-trainers programme on child labour prevention and support for the development of a Child Labour Policy for the tobacco industry, which remained under validation at year-end.

By reinforcing both household resilience and national coordination mechanisms, ECLT's work in Malawi continued strengthening the systems and community structures needed to sustain progress against child labour over the long term.

29,791

farmers trained in sustainable agricultural practices

+19,595

students reached through school feeding initiatives

3,785

women accessed loans through community savings groups

500

committee members trained on child labour legislation and the National Action Plan

6,279

community members reached through sensitisation activities

23

districts reach through radio awareness campaigns

50

trainers trained on child labour prevention



Mozambique

In agriculture, certain tasks can quickly place children in dangerous situations. Reducing these risks requires both stronger protections for children and viable alternatives that keep young people out of hazardous work.

In 2025, ECLT supported important progress on both fronts in Mozambique, helping strengthen national standards on hazardous child labour while expanding community-level initiatives that support children’s education and provide safer livelihood pathways for youth.

At national level, a major focus was the review

and update of the National List of Hazardous Tasks for Children — a key framework defining which farm activities are considered unsafe for children. Working in close partnership with the Ministry of Labour, Gender and Social Action (MITGAS), ECLT facilitated consultations across four regions, engaging children, caregivers, community leaders and other local stakeholders to ensure that the revised framework reflected the realities faced in agricultural communities.

These consultations informed regional tripartite-plus workshops bringing together government institutions, employers’ and workers’

organisations, civil society and private sector actors to strengthen and validate the proposed revisions. By year-end, the updated framework was advancing toward final national validation.

At community level, ECLT continued supporting community-based systems designed to identify and respond to child labour cases in practice.

Through the Child Labour Monitoring and Remediation System (CLMRS) pilot project implemented in Angónia District, children engaged in child labour were identified and connected with support aimed at helping them return to school and access safer alternatives.

At the same time, ECLT expanded efforts focused on adolescents above the minimum age of employment who remained vulnerable to hazardous work in agriculture.

Through the UPSKILL project in Niassa Province (Cuamba and Mandimba districts), adolescents aged 15-17 received vocational training in practical skills ranging from mechanics and tailoring to construction and agricultural practices, helping create safer livelihood opportunities beyond hazardous farm work.

Together, these efforts helped strengthen both the protections available to children and the alternatives accessible to adolescents in agricultural communities.

421

children withdrawn from child labour and enrolled in school

3,170

school kits distributed to vulnerable children

60

adolescents supported through vocational training pathways

96

adolescents trained through the UPSKILL project

Tanzania



Agriculture remains one of Tanzania's largest sources of employment, shaping the livelihoods of millions of workers and farming households. Strengthening labour standards across the sector therefore became an increasingly important pathway for preventing child labour and promoting decent work.

In May 2025, years of collaboration between government institutions, industry actors and workers' organisations culminated in the adoption of the Agricultural Labour Code on Child Labour and Related Labour Practices (ALC) at the National Stakeholders' Consultative Forum on Child Labour — the country's highest platform

for social dialogue on child labour. Developed with the support of ECLT and national partners, the Code sets out fundamental principles and rights at work, reinforces zero tolerance for child labour, and provides guidance on child labour due diligence. The framework was formally endorsed by the Prime Minister's Office – Labour, Youth, Employment and Persons with Disability (PMO-LYED).

At the same time, ECLT continued supporting the review of Tanzania's National List of Hazardous Tasks for Children. Community consultations conducted across six regions helped ensure that the revised framework reflected the realities faced by children and farming households in agricultural

communities. By year-end, the updated list had been endorsed by the National Stakeholders' Consultative Forum on Child Labour and was awaiting final gazetting.

With these frameworks in place, attention increasingly turned toward implementation. Stakeholders at the Consultative Forum endorsed ECLT's proposed Child Labour Monitoring System (CLMS), a digital reporting tool to track and report on the ALC's implementation. ECLT also supported training and dissemination activities involving companies, agricultural stakeholders and government representatives, helping translate the new standards into practical guidance for actors operating across the sector.



Alongside these reforms, ECLT continued supporting initiatives aimed at strengthening the resilience of farming households.

Through the PROSPER RESET Bridge, Village Savings and Loan Associations, Model Farm Schools and skills-training initiatives continued supporting rural communities during the transition period between projects, helping reduce some of the economic pressures that contribute to child labour.

ECLT also invested in strengthening the sustainability of the PROSPER Microloan Fund, reinforcing its systems and building the capacity of local teams to support vulnerable households beyond the Foundation's direct involvement.

Together, these efforts reflected a growing shift from policy commitments toward practical systems capable of preventing child labour across Tanzania's agricultural sector.

1

Agricultural Labour Code adopted for the agricultural sector

22

focal points trained to support implementation of the Agricultural Labour Code

306

households supported through PROSPER RESET Bridge project, with 70% of them reporting a tangible increase in income

501

children indirectly prevented from engaging in child labour through PROSPER RESET Bridge project

27

children protected through participation in PROSPER RESET Bridge project skills-training activities

108

households accessed loans through the PROSPER Microloan Fund

110

children prevented from engaging in child labour through the PROSPER Microloan Fund



Uganda

In Uganda's coffee-growing regions, preventing child labour begins with strengthening the local systems that support families, schools and farming communities.

In 2025, ECLT and its affiliated office ECLA Uganda launched new community-level efforts to strengthen child labour prevention in Rukungiri District.

Through the CEIS Project — a community empowered initiative implemented by ECLA

Uganda in partnership with agricultural-sector partners and with technical assistance from ECLT — activities focused on strengthening both household resilience and awareness of children's rights within coffee-growing communities.

Village Savings and Loan Associations (VSLAs) and school engagement activities helped reinforce local structures designed to support children's education and reduce vulnerability to child labour.

Awareness activities also engaged farming households, schools and local leaders around child protection and the importance of keeping children in school.

At the same time, community savings groups helped families strengthen financial stability and improve their ability to respond to economic pressures.



These early initiatives helped lay the foundations for stronger community-level prevention mechanisms in Uganda's coffee-growing regions.

They also reinforce the collaboration between local actors — farmers, community leaders, schools, government bodies, and industry partners — working together to protect children's rights in agriculture.

12

Village Savings and Loan Associations (VSLAs) established

165

households engaged through community saving groups

246

households reached through child protection awareness activities

10

primary schools engaged through sensitisation efforts

Zimbabwe

In Zimbabwe, efforts in 2025 focused on strengthening the institutional and policy frameworks needed to support longer-term action against child labour in agricultural communities.

Working alongside government institutions, industry actors and social partners, **ECLT supported initiatives aimed at reinforcing both coordination mechanisms and practical prevention systems within the agricultural sector.**

A central focus of the year was the development of the STEP-UP pilot project in tobacco-

growing areas. Designed to strengthen child labour prevention and remediation systems at district and community levels, the initiative was developed through extensive consultations involving the Ministry of Public Service, Labour and Social Welfare (MoPSLSW), the Inter-Ministerial National Steering Committee on Child Labour, the National Employment Council for Agriculture, the Zimbabwe Tobacco Association (ZTA), the General Agriculture and Plantation Workers Union of Zimbabwe (GAPWUZ), the Tobacco Leaf Exporters Association of Zimbabwe (TLEAZ), and the Tobacco Industry and Marketing Board (TIMB).

These discussions helped shape the project's implementation approach, clarify institutional responsibilities and strengthen alignment between public institutions and sector actors. In November 2025, this process culminated in formal approval by the ECLT Board of a three-year pilot in Mount Darwin district, marking an important step toward implementation.

Significant progress was also achieved on the policy front. ECLT supported the development of Zimbabwe's first Statutory Instrument addressing child labour and hazardous work.



Working with government institutions, representatives of workers and employers, and members of the National Steering Committee on Child Labour and the Attorney General's Office, the Foundation contributed technical and financial support to the drafting process, which advanced toward final review during the year.

ECLT also supported TIMB in advancing a national Environmental, Social and Governance (ESG) strategy, helping embed child labour prevention alongside environmental and occupational safety priorities within the tobacco sector.

Together these efforts helped reinforce the institutional foundations and partnerships needed to support more coordinated action against child labour in Zimbabwe's agricultural communities.

1

three-year STEP UP pilot approved for Mount Darwin district

1

draft Statutory Instrument on child labour and hazardous work advanced toward final review

1

national ESG strategy supported within the tobacco sector



On the Global Stage: **OUR ADVOCACY WORK**

As global attention to responsible business practices and supply chain accountability continued to grow in 2025, ECLT worked to ensure that the realities of agricultural communities remained part of the conversation.

Across international forums and advocacy initiatives, the Foundation consistently highlighted a central challenge: most child labour still occurs in agriculture, yet the pressures facing rural households and farming systems remain insufficiently reflected in global responses.

BRINGING FIELD REALITIES INTO GLOBAL DISCUSSIONS

The UN Forum on Business and Human Rights (UNBHR) offered a clear snapshot of where the global agenda stands today. Nearly fifteen years after the adoption of the UN Guiding Principles, commitments have expanded, frameworks have matured, and expectations on companies have grown. Yet across discussions, one message stood out: the distance between policy commitments and lived reality remains significant.

In agricultural supply chains, this gap is particularly visible. Workers continue to face unsafe conditions, communities remain exposed to risk, and children are still drawn into labour as families struggle to meet basic needs.

Drawing on experience from countries such as Tanzania and Indonesia, ECLT emphasised that child labour in agriculture cannot be addressed through compliance-driven approaches alone. Effective prevention also depends on stronger national systems, sustained engagement with communities and more coordinated action across supply chains. Through its participation in the Forum, the Foundation advocated for approaches that better connect due diligence frameworks with local realities and public systems responsible for protecting children's rights.



CHILDREN'S RIGHTS AND THE SUSTAINABILITY AGENDA

A CALL TO TURN OFF THE TAP

ECLT also engaged at the UN Global Compact Leaders Summit, held during the UN General Assembly High-Level Week, where discussions focused on the private sector's role in advancing the Sustainable Development Goals.

Within this broad agenda, the Foundation drew attention to an often-overlooked dimension: the place of children's rights in responsible business practices.

Ahead of the VI Global Conference on the Elimination of Child Labour in Morocco, ECLT intensified its advocacy efforts around one central message: child labour cannot be eliminated without addressing the economic and structural pressures facing agricultural communities.

Through its Call to Action and "Turn off the tap", the Foundation drew attention to the fact that child labour remains overwhelmingly concentrated in agriculture and increasingly affects younger children. The campaign also highlighted the need to move beyond isolated interventions and strengthen the systems shaping rural livelihoods — from farm productivity and responsible sourcing practices to labour standards and public policies.

By highlighting the realities faced in agricultural supply chains, ECLT underscored the need to ensure that commitments on sustainable production, living incomes and responsible sourcing translate into tangible improvements for children and families.

Across these discussions, the Foundation continued to advocate for stronger alignment between business practices and the UN Guiding Principles on Business and Human Rights.

Alongside advocacy messaging, ECLT published a series of stories from farming communities and local stakeholders, bringing forward perspectives often absent from global discussions on child labour. These stories highlighted both the realities faced by agricultural households and the importance of including rural communities in shaping solutions that affect them.

Together, these efforts helped reinforce a broader message ahead of the Morocco Conference: lasting progress against child labour will depend not only on stronger commitments, but also on greater attention to the agricultural systems and communities where the challenge remains most acute.



Finances

Balance sheet USD	31.12.25	31.12.24
ASSETS		
Current assets		
Cash and cash equivalents	2,618,474	3,959,938
Receivables	40,436	51,802
Prepaid expenses	30,788	108,576
Total current assets	2,689,698	4,120,316
Long-term assets		
Financial assets	75,734	66,207
Total long-term assets	75,734	66,207
Total assets	2,765,432	4,186,523
LIABILITIES, CAPITAL & FUNDS		
Current liabilities		
Payables	51,163	434,650
Accrued liabilities	141,914	115,381
Provisions	-	-
Contribution received in advance	144,340	-
Total current liabilities	337,417	550,265
Fund capital	758,641	916,265
ORGANISATION CAPITAL		
Initial (Foundation) capital	180,690	180,690
Free capital (unrestricted funds)	1,488,684	2,539,537
Accumulated unrestricted funds	2,539,529	3,712,506
Annual result (before allocation to organisation capital)	(1,050,845)	(1,172,968)
Total organisation capital	1,669,374	2,720,227
Total liabilities and organisation capital	2,765,432	4,186,523

The 2025 audit report was signed by RSM in May 2026. The Financial Statements will be submitted to the Foundation Board for approval in June 2026.

Income & Expenditure Statement USD

For the year ended 31 December 2025	2025	2024
Donor contributions	2,349,072	4,379,655
Of which unrestricted	2,342,485	3,668,837
Of which restricted	7,217	710,818
Total operating income	2,349,702	4,379,655
Programme expenses		
Protect: Policy & Advocacy activities	(708,873)	(967,615)
Respect: Pledge activities	(431,458)	(568,274)
Remedy: Project & Research activities	(1,658,563)	(2,712,622)
Total programme expenses	(2,798,894)	(4,248,512)
Administrative expenses	(762,897)	(824,045)
Total expenses	(3,561,791)	(5,072,557)
Operating result	(1,212,089)	(692,902)
Financial result	3,612	65,331
Result before change in fund capital	(1,208,477)	(627,571)
Change in fund capital	157,632	(545,397)
Annual result (before allocation to organisation capital)	(1,050,845)	(1,172,968)
(Allocations)/Appropriations		
Free capital	1,050,845	1,172,968



Expenses USD	2025	2024
Guatemala	-	-
Indonesia	415,999	354,859
Malawi	297,857	1,073,639
Mozambique	474,032	519,197
Tanzania	263,538	387,724
Uganda	-	94,000
United States of America	-	22,503
Zimbabwe	54,622	327,620
Global - Protect	481,331	569,916
Global - Respect	382,714	460,224
Global - Remedy	428,801	438,829
Administrative expenses	762,897	824,045
Total expenses	3,561,791	5,072,557

The Foundation

ECLT STAFF MEMBERS

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Tobacco Holdings

Contraf-Nicotex-
Tobacco GMBH

Hail & Cotton Inc.

Imperial Brands, PLC

International Tobacco
Growers Association

Japan Tobacco International
& Japan Tobacco Inc.

Landewyck Tobacco

Premium Tobacco

Scandinavian Tobacco Group

Swedish Match

Universal Corporation

EXTERNAL EVALUATORS

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The Eliminating Child Labour in Tobacco-Growing (ECLT) Foundation is dedicated to promoting and supporting, in tobacco-growing communities, the elimination of all forms of child labour as defined in the relevant instruments of the International Labour Organization.

The ECLT Foundation is an independent Swiss not-for-profit organisation, registered under and operating according to the relevant legislation of the Swiss Confederation. While the Foundation values the support of its financial contributors, ECLT's policies, positions and actions reflect solely its mission.

As such, the Foundation's policies, positions, and actions should not be interpreted as endorsing, promoting, or representing the positions, acts, and omissions of any of its contributors or of the tobacco industry. Additionally, the Foundation does not speak or act on behalf of its financial contributors or the tobacco industry.

The ECLT Foundation values transparency, accountability, sustainability, and integrity in its work, and is committed to contributing to the shared global goal of a thriving rural economy, free of all forms of child labour.

