

Annual Report 2005 - 2006

Children have the right to be protected from economic exploitation and from performing hazardous work

Introduction

The agricultural sector employs nearly 70 per cent of child labour globally – that is 132 million girls and boys aged between 5-14 years old. This is of particular concern as agriculture remains one of the most dangerous and under-regulated industries, along with mining and construction. Like other agricultural industries child labour is a common feature in countries and areas where tobacco is grown.

Child labour denies children their right to a decent education and a route out of poverty. When children don't go to school they are less likely to send their own children to school, creating a self-perpetuating cycle. It is widely recognised that the main driver for child labour is poverty, for which there are no simple solutions.

Launched in 2002 the ECLT Foundation was set up to tackle child labour in the tobacco industry. Over the period 2005-2006 ECLT's programme has shown how a holistic approach to the issue can bring about lasting impacts for children. ECLT's approach emphasizes the importance of identifying and tackling the main causes behind child labour, including poverty. Pilot projects in Kyrgyzstan, Malawi, the Philippines, Tanzania, Uganda and Zambia have resulted in significant impacts for children. As a result at the end of 2006, the Foundation was poised to scale up its programme as it completed its fifth year.

Vision and guiding principles

ECLT's vision and purpose is to contribute to the elimination of child labour in the tobacco growing industry through collaboration and partnerships.

ECLT fulfils its purpose through two main areas of work; supporting field projects and funding independent research. The research uncovers the prevalence of child labour in tobacco growing regions and provides an objective picture of



working and living conditions for children. It enables the Foundation to target its support most effectively and informs the design of its programmes. ECLT shares research, lessons learnt and examples of good practice through its website, so that donors and development agencies can learn from its experience.

The ECLT Foundation's unique and successful strategy applies a comprehensive approach to programming. The Foundation recognises that child labour is the symptom of a variety of causes that need to be addressed in order to reduce child labour in a sustainable way. Integrated approaches include prevention strategies, protection and rehabilitation of child labourers and the improvement of communities' living conditions and labour standards.

The ECLT Foundation's work is guided by the following principles:

- Building multi-stakeholder partnerships;
- Co-operating closely with local and national authorities;
- Integrating projects within national frameworks of action against child labour;
- Building local capacity to ensure ownership and long-term sustainability;
- Ensuring project accountability through monitoring, impact assessment and evaluation.

Project activities include:

- Raising awareness about child labour;

- Removing children from child labour and reintegrating them into school;
- Setting up vocational training for older children;
- Working with communities to improve parents' livelihoods and living conditions;
- Providing medical facilities so that parents who are unwell can get better and continue to support their families.

ECLT's work is driven and funded by its members. These include:

- The International Labour Organisation (IPEC; International Programme on the Elimination of Child Labour), as an advisor;
- The International Union of Food, Agricultural, Hotel, Restaurant, Catering, Tobacco and Allied Workers Associations (IUF);
- The International Tobacco Growers Association (ITGA);
- Multinational tobacco companies: Altadis; British American Tobacco; Gallaher; Imperial Tobacco; Japan Tobacco; Philip Morris International; Philip Morris USA; Scandinavian Tobacco; Dimon and Standard Commercial which merged into Alliance One in 2005; Tribac; Universal Leaf.

ECLT's partners in the field have steering committees with similar representation. These include non-governmental organisations, tobacco producers and companies, unions, government representatives and the ILO.



Projects

This section provides an overview of ECLT field projects and their progress over 2005-2006. Seven programmes were implemented in six countries over the two years. One project in Malawi came to an end during the period.

MALAWI Together Ensuring Children's Security (TECS)

TECS coordinates the Integrated Child Labour Elimination Project. Its implementing partners are Creative Centre for Community Mobilisation (CRECCOM), Total Land Care (TLC) and Nkhoma and Livingstonia Synods. Together they deliver a comprehensive package of services which tackle the causes of child labour. The operation covers sixty villages in the two tobacco growing communities in Dwanga and Ngala, in the Kasungu and Dowa districts.



Agricultural techniques and training, including small scale irrigation, contour ridging and roadside tree planting were targeted at different villages each year.

The education and community mobilization activities were implemented by CRECCOM. The activities included community sensitisation, school-based sessions and mass communication.

The CCAP Protected Water Programme mobilised communities to claim responsibility for their protected water. Elected community members took responsibility for the functioning of the programme and maintaining well pumps once they were constructed. Communities contributed to the costs of annual maintenance and provided labour whenever repairs were needed. This ensured sustainability so that eventually the communities could maintain the equipment themselves.



Some of the key achievements of the period are outlined below.

- The formation of child labour committees in the villages was a major highlight for the project. This community initiative saw the withdrawal of 153 children from child labour and the setting up of surveillance, counselling and monitoring activities at village level.
- The initiative by the communities to set up a junior primary school and kindergartens in the community indicated a change in attitudes towards children's education and child labour.
- The contribution to improved school infrastructure and learning environments has seen an increase in school enrolments and a reduction in dropout rates.
- Various committees have been formed to steer the implementation of local projects. Their capacity has been developed making them a valuable community resource now and in the future.
- Communities have constructed school blocks and teachers' houses with assistance from the project. This has directly resulted in increased enrolment in schools.
- The school environment has been improved encouraging older children to stay in school longer.
- Shallow wells have been installed in the villages resulting in improved health in the community. The installation of the wells has resulted in reduced workload for women and girls, giving girls an opportunity to participate fully in school.

- The treadle pump irrigation has resulted in better food security and stable incomes for participating families.
- The tree planting component has resulted in better environmental conservation as well as making fuel wood available. This again saves time for women and girls.
- There appears to be a correlation between increases in school enrolment and decreases in child labour. Evidence is now being gathered to support this.

In July 2006 funding was approved to scale up the activities for a bigger catchment area covering a population of 100,000 within the two tobacco growing districts of Dowa and Kasungu. The new area includes 350 villages in Katalima and Suza. The new programme will build on the previous work done during the pilot phase and continue to include awareness raising and education, water and sanitation, and food security and soil conservation. A new partner Lifeline Malawi joins the partnership to add a health component to the programme.

MALAWI Association for the Elimination of Child Labour (AECL)

One of the first projects supported by the ECLT Foundation was successfully completed in 2005. The two year project was implemented by AECL in seven villages in Nkhotakota district. An independent final evaluation of the project concluded that:

- Most of the former child labourers are now attending school;
- The project has been successful in mobilising communities;
- The child labour committees set up by the project have been efficient in disseminating information, carrying out inspections and monitoring child labour in the estates;
- The project has the potential to make a lasting impact.

During an 18 month consolidation project from early 2005, the Tobacco Tenants and Allied Workers Union of Malawi representative carried out regular visits to the project sites to monitor child labour and support child labour committees.

		2005 SCHOOL MONTHLY ENROLME												
CLASS		JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
1	BOYS	31	38	38	41	42								
	GIRLS	38	42	42	49	40								
2	BOYS	28	29	29	25	23								
	GIRLS	27	25	26	23	23								
3	BOYS	24	24	24	25	25								
	GIRLS	15	27	29	22	25								
4	BOYS	12	8	8	13	17								
	GIRLS	10	6	6	8	9								
	TOTAL	195	232	240	238	212								
	BOYS	111	127	127	126	111								
	GIRLS	84	105	113	112	101								

During the consolidation phase an additional classroom for standard five was built by the communities and a classroom for standard six was planned. During its duration over one thousand children directly benefited from the project. ECLT's intervention came to an end in June 2006.



PHILIPPINES Department of Labour and Employment (DOLE)

In the Philippines the Government Department of Labour and Employment (DOLE) administers the ECLT programme of activities. The Sub-committee for the Elimination of Child Labour in the Tobacco Industry (SECLTI) was set up as an advisory board to oversee project implementation. It has representatives from six government departments (Education, Health, Agriculture, Social Welfare & Development, and Interior & Local Government), tobacco companies and trade unions. The project covers four provinces in north Luzon. The first phase of the project started in 2003 and was extended to run until March 2006.

Some of the key achievements over the period are outlined below.

- There was increased awareness of child labour issues amongst over 600 children and 1,400 families. There was a demonstrable change of attitude amongst parents as a result of the awareness raising campaigns.
- Teachers played a positive role in relaying the project's child labour messages.
- 100 children and their siblings stopped working in tobacco farming. As a direct result of this their attendance at school improved, as did their academic performance.
- Because of the activities of the Sub-Committee there was greater support from Government agencies to tackle child labour nationally. The project was replicated in other municipalities.
- Government agencies contributed by helping to raise awareness of the issue, and providing technical assistance to carry out child labour elimination activities.
- Provincial and municipal governments committed funds to support activities.
- 100 families of child labourers were provided with assistance to help them improve their incomes and livelihoods.

Funding for a further two years from January 2007 has been approved to address weaknesses that were identified in the programme and to ensure long term sustainability. The new phase of the project will: support 200 new families and children; revitalise and increase awareness-raising activities of over one hundred local child protection councils in five provinces; pursue assistance in general education and vocational training; strengthen monitoring and evaluation; seek further commitment, support and collaboration from the key stakeholders including tobacco companies,

government departments, Technical Education and Skills Development Authority, National Tobacco Administration, ILO/IPEC, Unicef and beneficiaries.

UGANDA Elimination of Child Labour in Tobacco in Uganda (ECLATU)

The programme to support the elimination of child labour in Uganda focused initially on two counties in the Masindi district, where tobacco is grown.

ECLATU is the Project Steering Committee made up of key stakeholders including representatives from Government Ministries, unions, tobacco companies and the ILO. It is led by an executive committee of five members who meet monthly. The ECLATU executive and steering committees give guidance to SODECO the coordinating body and BUCODO the local NGO implementing the project.

The members of the executive committee manage the relationships with the local and national authorities including the Masindi district authorities. This is particularly important in view of the planned take over by the district authorities at the project end.

Project activities include:

- Awareness raising through sensitisation workshops, radio programmes, posters and films;
- Providing older children vocational skills in an institute specifically built for them.
- Identifying and placing school age children withdrawn from work in government primary schools where education is free;
- Supporting these children with school books and other materials and monitoring their progress through local child labour committees;

Over 900 children were reintegrated into primary education. Absenteeism over the period dropped though this needs to be considered in the context of a reduced enrolment rate (due to external factor like migrations). The progresses in enrolment trends and decrease in drop outs are still fragile, but by the end of the period the enrolment rate started to be stable, even during the peak harvesting season. Kyema vocational institute was built and equipped and 97 students were enrolled in the first year it opened. The second intake included 101 enrolments, of which 65 students sat the exam and 53 passed.

Some of the key achievements over the period are outlined below.

- There is now a high level of awareness about child labour and its hazards amongst the general population in the project area. This has greatly contributed to the reduced incidence of child labour.
- There is a reduced level of drop-out and absenteeism.
- There is genuine local ownership of the project as a direct result of involving the community in the planning stages.
- The quality of life in the families of tobacco farmers has been improved as a result of financial management and entrepreneurship training.
- The project instigated the formation of local child labour committees in its focus areas.
- Two hundred seminars and training sessions were conducted.



Following the completion of the first phase of the project further funding was provided to reach a further ten sub-counties, bringing the total to twelve.

The extension phase of the project will pursue activities such as sensitisation workshops, awareness-raising and the disbursement of school materials. The infrastructure at Kyema vocational training institute will include boarding facilities (dormitories for girls and boys), a kitchen and a dining room. The construction of these new facilities started in July 2006.



TANZANIA: ILO/IPEC Urambo Tobacco Sector Project (UTSP)

The International Labour Organisation (ILO) and its International Programme on the Elimination of Child Labour (IPEC) is the body that coordinates the ECLT project in Tanzania. The ILO works with local NGOs, trade unions, employers' organizations, tobacco growers and traders and every level of Government to implement the ECLT project in Urambo. The first phase of the project started in January 2004 and ran to the end of 2006.

The main purpose of the project is to build the capacity of communities and local partner agencies to enable them to address child labour issues. They had a target to ensure the withdrawal of 600 children from tobacco farms and support 200 children with complementary education or vocational training. Their activities included: sensitising local communities on child labour issues; training parents on the setting up and management of credit and saving societies; provision of extension support through good farming practices to increase productivity and quality of produce.

The project exceeded its targets. The successes include:

- 822 children were withdrawn from work and re-integrated into school or vocational training courses (this represents over a third more than the original target).
- Attendance at some schools has increased from 25% to 80%.
- The parents, from 430 vulnerable households, were trained in alternative income generating activities.
- In all of the 36 villages child labour committees were formed, received training and now act as 'watch dogs' at village level.
- 38 village and ward leaders and 40 teachers were sensitised and trained in methods to discourage child labour. For teachers this included finding out about the importance of creating a positive and engaging learning environment.
- Nearly 400 community members almost half of whom were women were also sensitised to child labour and related issues.
- There was increased awareness amongst the community, partner agencies, local councils, and the tobacco industry. For example, the tobacco industry joined forces to support the project. Tobacco growers contributed to the costs of

- building a secondary school, which the authorities are now willing to support.
- 15 classrooms were funded by the project.
- The local council helped out by finishing the construction and equipping the class rooms.

Funding for a second phase of the project was approved to start in January 2007 and would run for four years. The project would cover the same nine wards in the Urambo district. Targets include: withdrawing 1,500 children under fifteen from child labour and enrolling them in school; providing vocational training for 200 girls and boys; providing training in child labour issues to 900 farmers and leaf technicians; providing income generating activities for 300 parents.

KYRGYZSTAN ECLT

Rural poverty is the main reason for child labour in Kyrgyz tobacco growing. The main obstacle to improving living standards for small growers is their inability to invest in their tobacco growing businesses. High interest rates of 30% make borrowing money prohibitive. Providing farmers with micro credit facilities was identified as the most efficient method for improving their livelihoods. This would enable farmers to hire an adult work force during harvest and send their own children to school. The ECLT project began in 2005 and is set to run until 2009. The project Working Group (steering committee) includes unions, tobacco companies, representatives of the ministries, as well as Unicef and the ILO.

The project has several key aims:

- To broker an agreement with a credit union offering low interest rates so 300 farmers could invest in their businesses. Micro-credits would enable farmers to buy or rent agricultural equipment, diversify into other crops, hire adult workers in peak season, develop irrigation schemes or hire additional land.



- To encourage farmers who have very small plots of land, to work collectively in democratic structures, to achieve economies of scale and therefore higher incomes.
- To raise awareness among farmers, women and youth organisations, councils of the elder and other civil society groups.

Progress has been made on all of these fronts. An agreement with a credit union was forged and 36 credit/ mutual aid groups were set up and are active. The mutual aid groups represent more than 280 farmers and 700 children, just short of the project target. The credit repayment rate is 100%. Farmers in Mutual Aid Groups have suspended farmers and denied them access to micro credits, if they are found using child labour.

The project has achieved significant changes in attitude to child labour. As a result of the project the traditional self-help 'Ashar' method

of working has been revived. This involves neighbours working together on each others' land during busy periods. This is now considered more productive than when farmers used child labour. The micro credits enabled participants to move out of the 'very poor' category to 'poor' or 'average'. More than four out of ten participating families have moved up two social categories.

- Over 700 children have been removed from the fields.
- 1,200 children have been supported through a range of activities, for example, attendance at summer camps.
- Other farmers outside the project are grouping under

similar schemes and adopting the 'no child labour' condition.

- Social workers have adopted the initiative to support other families.
- Teachers have conveyed strong anti child labour messages to children and parents and they no longer tolerate the 'usual' absences during the peak harvesting season.
- Significantly, children are now refusing to work.

The project has experienced some challenges due to recurrent political upheavals in the country.

ZAMBIA HODI

HODI is the partner organisation responsible for implementing the ECLT project in Zambia. HODI is a well established Zambian NGO that specialises in improving and protecting the livelihoods of rural people through capacity building and community driven development activities. The steering committee for the ECLT project includes representatives from: the tobacco industry (BAT, Zambia Leaf and Alliance One); the National Union of Plantation and Agricultural Workers of Zambia; ILO/IPEC; Tobacco Association of Zambia and the Ministries of Education, Labour and Agriculture.

The three-year project started in November 2005 and is being implemented in two areas, Mbala and Tara in the Choma district.

The main causes of child labour in Zambia are: lack of food security and poverty; death of parents due to AIDS; lack of primary schools; the cost of sending children to school is prohibitive;



low awareness of the hazards for children working in agriculture; limited recreational facilities.

To address these issues the project set out to:

- Support households with alternative income-generating activities;
- Provide free pre-school for children between four and seven years old;
- Set up motivation initiatives which encourage children to attend primary and secondary school;
- Increase enrolment in vocational training institutes;
- Raise awareness of the consequences of child labour using already established community structures;
- Educate families on health care and family planning options.

A field survey was conducted to gauge the level of child labour, assess needs and identify existing initiatives and organisations already working in the area. The survey showed that over eight and a half thousand children are working on tobacco farms in Mbala and Tara, some as young as five years old. Children work seven hour days and children as young as seven are expected to undertake all tasks

related to tobacco production. The study confirmed that poverty was the main driver of child labour. Two thirds of farmers were assessed as living in absolute poverty with one percent regarded as rich.

The project got off to a very promising start:

- Four child labour committees have been formed and the members trained;
- Four child labour awareness-raising sessions have reached 2,800 people;
- Over 180 of five and six year old children have been withdrawn from work and enrolled in two preschools set up by the project;
- Almost one hundred working children aged 14 and 15 have been withdrawn and enrolled in secondary school;
- Most of these children have been offered scholarships to encourage them to stay in school;
- 39 sessions on AIDS awareness have been conducted by 18 trained peer educators, reaching 1,200 people.

At the end of 2006 HODI was identifying and assessing groups for income generating activities and developing an outreach vocational training scheme.

including government officials. Following this event two training sessions on child labour were organised in 2005 and 2006 for the companies' leaf technicians. These sessions, which were supported by ECLT and ILO, provided information about UN conventions on child labour, actions to help address child labour and enabled leaf technicians to interact and share their experiences from the field. Leaf technicians demonstrated a strong motivation to support efforts to address child labour.

ECLT conducted a survey on child labour on small-scale tobacco farms in four typical tobacco producing districts of Tete and Niassa Provinces. The survey was facilitated by the leaf technicians and provided hitherto unavailable information about the incidence of child labour in the region. It also provided a needs analysis for any future project.

The study covered 280 tobacco-farming families and concluded that eight out of ten tobacco-growing households had their children working on tobacco farms. This included 68% of children aged six to 14 years old and 90% of children aged 15 to 17 years old. The use of child labour on small-scale tobacco farms was mainly composed of children below the age of 15.

More than half of the working children aged 15 to 17 performed all tobacco-related activities during the crop season. Working children faced a number of hazards and risks ranging from simple cuts inflicted by the tools they use to exposure to extreme climatic conditions and chemicals.

Most of the children aged six to 14 working on small-scale tobacco farms were not paid as they were considered support for the family. However, four out of ten smallholder tobacco growers gave a wage to children aged 15 to 17, and less than two out of ten to children aged six to 14.

The main reasons given by parents for putting their children to work were: 'to help or increase the work force' and 'to learn'. Eight out of ten children aged six to 14 and nearly two thirds of children aged 15 to 17 were attending school, though it was difficult to differentiate between school enrolment and actual attendance. Many children dropped out of school before achieving the basic primary level of education. Working children were less likely to go to school (27.2%) than non-working children (14.1%). Of those that attend school on average it takes two years to pass each grade.

Topping the list of reasons given for not sending children to school was the distance from school (40.0%) followed by the inability of parents to pay the associated costs (20.7%) and early marriage and pregnancy (20%). Destitution was found to be a major cause for not sending children to school. Unsuccessful tobacco-growing households, those who were unable to make a profit, were less likely to have their children at school than successful farmers.

The study suggests that child labour is a significant problem in Mozambique. A number of actions were presented that could help to tackle the issue. These include: the expansion and improvement of all aspects of both primary and vocational education; removing and rehabilitating working children together with sensitising the tobacco-growing families about the dangers of child labour; alleviating poverty by improving living conditions at

Prospects

During 2005-2006 ECLT explored the possibility of setting up projects in three new countries.

MOZAMBIQUE

Since 2004 ECLT has been exploring the possibility of setting up a programme in Mozambique. Mozambique has emerged as a major tobacco growing country in Africa since the end of the civil war, the after effects of which are still making it a difficult environment to operate in. At the beginning of 2005 civil society in Mozambique was very weak, there were few competent and reliable NGOs, the economy was recovering extremely slowly and child labour was not considered to be a problem.

Initial explorations led to a child prevention workshop in Chimoio in May 2004. This involved the participation of all actors in the tobacco sector

the family level; assisting in freeing children from work on family small-scale tobacco farms.

By the end of 2006 ECLT was considering the option of setting up a local ECLT structure and identifying partners to work with to address child labour.

MEXICO

At the beginning of 2005 ECLT was poised to set up a programme in Mexico. The statutes were in place for an organisation called 'Unidos contra el trabajo infantil' (United against child labour) to be established. However the process for setting up the Foundation suffered a series of delays whilst the Mexican companies struggled to agree on protocol and representation issues amongst themselves. ECLT invested a lot of time and energy to help overcome the lack of trust between the partners. By the end of 2006 ECLT had decided to suspend activity in Mexico until such a time that partners could resolve their differences.

ARGENTINA

At the end of 2004 ECLT had decided to look into the feasibility of setting up a programme in Argentina and to start dialogue with relevant players in the region.

In early 2005 ECLT commissioned an external evaluation of the Porvenir project – an initiative based in North-Western Argentina that tackles child labour through a variety of recreational and educational activities. The evaluation of Porvenir was positive, citing it as a possible educational and management model. Porvenir reaches children and young people, parents, teachers, and tobacco producers. The project provides a programme of activities for 700 girls and boys over a seven week period during the summer which is also the tobacco harvest season. The education programmes include human and civic values and rights; issues of self-esteem and confidence; workshops enabling children to develop arts and crafts skills; sports and recreational activities; health and nutrition advice; skills to help children improve interpersonal skills and integrate into the community and institutions.

The programme has resulted in children and young people with improved personal food and hygiene habits, enhanced self-esteem and self-confidence, capacity to debate and work out problems and a sense of solidarity between themselves. This in turn has led to an increase in attention spans and learning levels, and an eagerness to learn.

The evaluation recommended that the programme look at a better collaboration and follow up with the year-round school activities and teachers so the impact lasts beyond the summer period and so that the gap between summer and usual school activities is lessened. It also pointed out that the awareness-raising, which currently focuses on parents (the farm employees), must reach estates owners too.

In the end ECLT Foundation decided not to work in the region but rather to focus on North-Eastern Argentina, in the Misiones province. Here companies were about to start the pilot phase of a project, which when expanded, could be considered by ECLT.

Other activities

PARTNER WORKSHOP

The first meeting of ECLT partners was held in Tanzania, Dar es Salaam in September 2006. The three



day meeting was organised so that partners could share and learn from each others' experiences, identify opportunities for capturing and instigating change and contribute to the strategic direction of the overall programme. The event provided an opportunity to establish a common understanding of international legal frameworks on child labour and of why children work, and it facilitated the development of a common approach for ECLT as it plans its future direction.

This first partners' meeting was evaluated as a big success. Partners found it particularly useful for exchanging experiences and learning from each other. The full workshop report can be found on www.eclt.org.

Research

An important part of the Foundation's mandate is to conduct research into child labour. In addition to the survey undertaken in Mozambique, here is the summary of another piece of research completed during the period covered by this report.

Child labour in tobacco growing in Indonesia

The ECLT Foundation commissioned the International Labour Organisation and its Programme on the Elimination of Child Labour (ILO/IPEC) to do research on the extent of child labour in tobacco-growing in Sumatra, Indonesia.

This research aimed to provide a picture of child labour prevalence and conditions for child workers and their families in tobacco plantations. The survey involved interviews with 100 child workers and their families in several state-owned plantations in Deli Serdang district and North Sumatra province, Indonesia.

The responses indicate that most children work to help their parents and are not officially employed by the plantations. As a result, these children are not entitled to their own wages or other employee benefits.

The majority of children interviewed said that they worked to help their parents and saw it as an obligation. The respondents in the study were aged between five and 18 years old and most of them were still in school. Half of those that dropped out completely said they left because their parents could not afford the costs. Many of the children said

they started working in the tobacco field at an early age.

The researchers for the study recommended that: the work system is reformed to reflect the age and capacity of workers; alternative income-generating activities for families are initiated; the importance of school is promoted to parents and local authorities. This last activity should particularly focus on those responsible for education budgets. Awareness raising efforts can emphasise that children are economic assets whose worth and income-earning potential can only be realized with a complete education.

The full report can be found on www.eclt.org. This research was to be complemented by a study still to be undertaken in West Java.

AIDS in Africa and its impact on child labour

The report mainly consisted of research compiled from desk study. Whilst reasserting the obvious links between AIDS and child labour it did not provide new material or field evidence to clarify, explain or quantify the correlation. Consequently ECLT decided not to publish the report.

ECLT Foundation Board Meeting in the field

The ECLT Foundation takes board members to visit its projects every 2 years so that they can see the conditions the beneficiaries are facing and the work of ECLT's partners. In April 2005 the board meeting took place both in Masindi, Uganda and in Urambo and Tabora in Tanzania. Board members described the experience as an invaluable eye opener.

For updated information, please visit our website:

<http://www.eclt.org>

Financial accounts, 2005 and 2006

The financial accounts for 2005 and 2006 have been audited by an independent Geneva-based firm, Jakar SA Fiduciaire. They have been approved by the Foundation Board, upon recommendation of the Foundation Treasurer. The currency used is Swiss francs (CHF). Extracts:

2005 Balance Sheet CHF

ASSETS	
Treasury	2'306'286.36
Debtors	25'926.25
Fixed assets Gross amount : 105'561.57	1
TOTAL	2'332'213.61
LIABILITIES	
<u>Creditors</u>	
Members	766'220.00
Transit liabilities	160'284.45
Subtotal	926'504.45
<u>Capital and Reserve Funds</u>	
Foundation Capital	50'000.00
Membership fees	95'000.00
Provision for renewal of investments	30'214.65
Available project funds	142'823.46
Surplus 2005	907'279.55
Subtotal	1'225'317.66
<u>Results</u>	180'391.5
TOTAL	2'332'213.61

2005 Income and Expenses CHF

INCOME	
Members' contributions	3'046'736.00
Other income	3'026.75
TOTAL	3'049'762.75
EXPENSES	
Operating costs	849'865.59
Project/Research costs	1'293'236.45
Subtotal	2'143'102.04
<u>Profit</u>	906'660.71
TOTAL	3'049'762.75

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**REPORT of independent accountants
to the Foundation Board of**

**The Foundation for the Elimination of Child Labour in Tobacco-growing
Vernier (Geneva, Switzerland)**


In our capacity as independent accountants, we checked accountancy and the accounts (Balance Sheet, account of Expenditures and Receipts) of the Foundation for the Elimination of Child Labour in Tobacco-growing for the forth financial year, i.e. period of January 1, 2005 to December 31, 2005.

The responsibility for the establishment of the accounts falls to the Director of the Foundation whereas our mission consists in auditing these accounts and emitting an appreciation in regard to them. We attest that we fulfil the legal requirements of qualification and independence.

Our revision was carried out according to Swiss standards of the profession. These standards require to plan and carry out the checks so that significant anomalies in the accounts can be noted with a reasonable insurance. We completely revised the posts of the accounts and the indications provided. Moreover, we appraised the way in which the rules relating to the presentation of the accounts were observed, the significant decisions regarding evaluation, as well as the presentation of the accounts as a whole.


We estimate that our revision constitutes a sufficient base to form our opinion. According to our appreciation, the accountancy and annual statements are in conformity with the Swiss law and the statutes.

We recommend the approval of the 2005 accounts which are submitted to you.



Carouge, March 10th, 2005

APPENDICES : Annual statements (Balance Sheet, account of Expenditures and Receipts, Note)

 Member of the Swiss Institute of Certified Accountants and Tax Consultants

Financial accounts, 2006

2006 Balance Sheet CHF

ASSETS	
Treasury	1'733'684.08
Debtors	13'408.03
Fixed assets Gross amount : 105'561.57	1.00
TOTAL	1'747'093.11
LIABILITIES	
Creditors	
Members	184'006.00
Transit liabilities	1'091'499.85
Subtotal	1'275'505.85
Capital and Reserve Funds	
Foundation Capital	50'000.00
Membership fees	95'000.00
Provision for renewal of investments	35'129.70
Available project funds	291'457.56
TOTAL	1'747'093.11

2006 Income and Expenses CHF

INCOME	
Members' contributions	2'792'976.00
Brought forward	906'764.00
Other income	10'024.72
TOTAL	3'709'764.72
EXPENSES	
Operating costs	898'800.00
Project/Research costs	2'843'237.67
Subtotal	3'742'037.67
Loss	-32'272.95
TOTAL	3'709'764.72

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JAKAR SA FIDUCIAIRE

**REPORT of independent accountants
to the Foundation Board of**

**The Foundation for the Elimination of Child Labour in Tobacco-growing
Carouge (Geneva, Switzerland)**

In our capacity as independent accountants, we checked accountancy and the accounts (Balance Sheet, account of Expenditures and Receipts) of the Foundation for the Elimination of Child Labour in Tobacco-growing for the sixth financial year, i.e. period of January 1, 2006 to December 31, 2006.

The responsibility for the establishment of the accounts falls to the Direction of the Foundation whereas our mission consists in auditing these accounts and emitting an appreciation in regard to them. We attest that we fulfil the legal requirements of qualification and independence.

Our revision was carried out according to Swiss standards of the profession. These standards require planning and carrying out verifications so that significant anomalies in the accounts can be noted with a reasonable assurance. We completely revised the posts of the accounts and the indications provided. Moreover, we appraised the way in which the rules relating to the presentation of the accounts were observed, the significant decisions regarding evaluation, as well as the presentation of the accounts as a whole.

We estimate that our revision constitutes a sufficient base to form our opinion. According to our appreciation, the accountancy and annual statements are in conformity with the Swiss law and the statutes.

We recommend the approval of the 2006 accounts which are submitted to you.

JAKAR SA

Carouge, March 9th, 2007

APPENDICES : Annual statements (Balance Sheet, account of Expenditures and Receipts, Note)