Established in 1983, Consumer Unity & Trust Society (CUTS) is now at the cutting edge of the consumer movement in India as well as across the globe. Today, we operate out of five programme centres and an advocacy centre in India, two resource centres in Africa, and one resource centre in the UK, with a staff strength of over 100. Three programme centres are located in Jaipur and one each in Chittorgarh and Calcutta, India. The advocacy centre is located at New Delhi in India, and resource centres are at Lusaka, Zambia; Nairobi, Kenya; and London, UK.

The organisation elects its Board/Executive Committee every fourth year, while the Secretariat is headed by the Secretary General. Over 1200 individuals and 300 organisations are its members. The organisation is accredited to the United Nations Conference on Trade and Development (UNCTAD) and the United Nations Commissions for Sustainable Development (UNCSD).

CUTS also works with several regional, national and international organisations, such as Consumer International (CI); the International Centre for Trade and Sustainable Development (ICTSD); South Asia Watch on Trade, Economics & Environment (SAWTEE); and the Consumer Coordination Council of India etc. It also serves on several policy-making bodies of the Government of India.

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From the Secretary General, 
CUTS International

In our endeavour to go global, the establishment of CUTS Africa Resource Centre (CUTS ARC) in the year 2000 in Lusaka was a pioneering step, as it was the first overseas centre of CUTS International. The sole objective of launching this Centre was to promote South-South civil society cooperation on trade and development and create long-term capacity of civil society representatives to address issue of equity and accountability.

In seven years, through various programmes and activities, this Centre has been able to focus on expanding and consolidating the horizon of South-South civil society cooperation for which it was established. Since its inception, the Centre has been engaged in establishing itself through implementation of projects independently and also with partner organisations. The present work programme comprises of research, advocacy, training/capacity building and networking on international trade, consumer protection, competition policy and foreign direct investment (FDI).

The Centre worked on the project entitled, ‘Linkages between Trade, Development and Poverty Reduction (TDP)’, implemented by CUTS Centre for International Trade, Economics & Environment (CUTS CITEE) over a period of four years (from January 2005 to December 2008). Under this project, the Centre, in collaboration with Organisation Development and Community Management Trust (ODCMT), organised three advocacy workshops in Zambia in June, July and August 2008 respectively. During these workshops, an advocacy document, “Strengthening the Linkages between Trade, Development & Poverty Reduction’ and a research report, ‘Trade-Development-Poverty Linkages: Reflections from Selected Asian and sub-Saharan African Countries –Volume II were presented.

Another project on which the Centre worked was ‘Fostering Equity and Accountability in the Trading System (FEATS)’ Project which is being implemented by CUTS Geneva Resource Centre (CUTS GRC) with the support of The William and Flora Hewlett Foundation, US. The FEATS project
began in 2008 and will continue through March 2011 with the broad goals to raise awareness for better coherence between development and trade policies, thus contributing to economic development and poverty reduction in Kenya, Malawi, Tanzania, Uganda, and Zambia, the five project countries. The Centre hosted national inception meeting in Lusaka, on October 21, 2008.

During the period, the Centre undertook a one-year project entitled, 'Enhanced Integrated Framework (Aid for Trade to LDCs)'. It is aimed at supporting CSOs respond to policy discussions in the Integrated Framework process. Enhanced Integrated Framework (EIF) is a measure to bridge the gap between demand and supply as effectively as possible and mainstream trade into national development strategies.

A two-month study under Capacity Building for Private Sector Development (CBPSD)/ Ministry of Commerce Trade and Industry (MCTI) will be undertaken by the Centre in order to generate inputs of CSOs in the drafting of the competition policy in Zambia.

CUTS ARC continued to work on its focus areas during the period, including building capacity of the Centre through training workshops and participating in similar events at the national and international forums. The Centre acknowledges the support of various donor agencies in fulfilling its objectives.

Jaipur
November 2009

Pradeep S Mehta
Secretary General
Our Organisation

Consumer Unity & Trust Society-Africa Resource Centre (CUTSARC), Lusaka, began its operation as a registered non-governmental Organisation (NGO) in Zambia in December 2000. This year marks the eighth year of CUTS ARC in Zambia. The Centre is affiliated to CUTS International and bears the historical transformation of the organisation to gain an international recognition. Over the past years, the Centre has established itself and contributed effectively to the policy-making process in Zambia and the region, as a whole. This has been due to the Centre's strength in research, advocacy and networking.

Mission
The mission of the organisation is to function as a resource, co-ordination as well as networking centre to promote South-South cooperation on trade and development, by involving state and non-state actors (NSAs).

Objectives
With respect to achieving its objectives, ARC Lusaka has established links with NGOs, donor agencies, inter-governmental and governmental bodies, especially in Eastern and Southern Africa (ESA). The Centre has also established working relations with regional bodies such as Common Market for Eastern and Southern Africa (COMESA), Southern African Development Community (SADC) and Consumers International Regional Office for Africa (CI-ROAF).

The Centre aims to:
• establish civil society cooperation in the areas of trade, economic policies and environment in Africa ever since its inception;
• form national, regional and international co-ordination system and alliance building among organisations working on similar social and economic issues;
• function as a resource centre for Africa-based NGOs, consumer organisations, government and regulatory agencies; and
• conduct capacity building activities on regional and international trade, consumer protection, foreign investment and competition policy issues at national, regional and international levels.
In the coming years, the Centre will continue to work in its traditional areas such as market linkages and capacity building for media institutions on trade and economic reporting. The institution will also explore other new challenges, which are instrumental in the development of Zambia and Africa, in general.

**Structure**

The governing structure of the Centre comprises of the Executive and the Advisory Committee. The functions of these committees are as follows:

- Executive Committee works to provide policy direction and guidelines to the organisation; and to ensure that the aims and objectives of the organisation are achieved.
- Advisory Committee gives advice on project work being undertaken by the Centre, upon being consulted; and attend meetings of the Centre as resource persons, when called upon by the Centre.

**Human Resources**

The staff comprises of a Co-ordinator, two Programme Officers, an Administrative Assistant and Office Assistant. Of the five staff members, two are females and three are males, a deliberate policy of CUTS to have at least one-third ratio of the staff as females.

**Strategic Plan**

Planning of activities of the Centre has been done by the staff in consultation with CUTS Head Office to avoid duplication and bring in convergence in programmes. As part of the planning process, the Centre has identified a number of research, advocacy, networking organisations and donor agencies for collaborative work.

The Centre has recorded some success in its target of becoming a reputed regional resource centre for policy research, advocacy and training on international trade, consumer protection, economic and regulatory policies having outreach to all Anglophone countries in Africa. However, for this target to be achieved, the Centre still needs to do a lot more. The target of possessing own premises by 2008, which is important for the growth of the Centre, has not been achieved. In order to achieve its short-term objectives, the Centre decided to draw up workable plans, which would be suitable to the national and regional context. ARC, Lusaka would focus on advocacy, research and training programmes having national and regional coverage.
Projects and Programmes

Since its inception, the Centre has been engaged in establishing itself through involvement in projects independently and also with partner organisations. The present work programme contains research, advocacy, training/capacity building and networking on international trade, consumer protection, competition policy and foreign direct investment (FDI). As part of the work, the Centre has established links with consumer organisations/other civil society groups in Common Market for Eastern and Southern Africa (COMESA) and Southern African Development Community (SADC) countries. In Zambia, CUTSARC is a member of the Civil Society Trade Network of Zambia (CSTNZ) and it works closely with the Zambia Competition Commission (ZCC), the Zambia Consumer Association (ZACA), the Zambian Ministry of Commerce Trade and Industry (MCTI), the Zambia Investment Centre (ZIC), the Ministry of Foreign Affairs (MoFF) and other inter-governmental agencies.

The Centre is currently running the following projects:

- Linkages between Trade, Development and Poverty Reduction (TDP);
- Incorporating CSOs’ Views in Formulation of the Zambian Competition Policy and Underlying Implementation Processes;
- Fostering Equity and Accountability in the Trading System (FEATS); and
- Enhanced Integrated Framework – Aid for Trade to LDCs.

**Linkages between Trade, Development and Poverty Reduction (TDP)**

This was a four-year project (December 2005-December 2008) implemented by CUTS Centre for International Trade, Economics & Environment (CUTS CITEE). It aimed at facilitating cross-fertilisation of experiences and lessons learnt on linkages between trade, development and poverty. This project manifests the policy relevance of international trade on poverty reduction and thus, helps in articulating policy coherence, in particular between the international trading system and national development strategies. International
trade has a major role to play in achieving the Millennium Development Goals (MDGs) and in reducing absolute poverty by half, by the year 2015.

CUTS CITEE is implementing these activities in association with its different centres and partner organisations in 15 countries in sub-Saharan Africa (SSA), Asia and Europe. All activities are analysed in view of the role that international trade can and should play in reducing poverty in poor countries. The evaluation of the project has been done in all the project countries. The project will end with a National Dialogue on April 15, 2009.

**Advocacy and Networking**

- ARC, Lusaka and the Organisation Development and Community Management Trust (ODCMT) conducted an advocacy workshop on TDP in Katete District in Eastern Province of Zambia on August 06, 2008. The main objectives of the workshop were to draw lessons and experiences on linkages between trade and poverty reduction among farmers in the district; and facilitate the synergy between the government and CSOs so as to learn from each other and strengthen perspectives and position on trade, development and poverty reduction in the district.

- The Centre in association with ODCMT, Lusaka organised a one-day TDP workshop for small farmers in Chibombo district, Central Province of Zambia, on June 25, 2008. The event was a continuation of CUTS’ TDP project, which has been running since 2006. About 25 participants from various farmer groups, non-governmental civil society groups, representatives from the Ministry of Agriculture and co-operatives and the media took part. An Advocacy Document entitled, ‘Strengthening the Linkages between Trade, Development and Poverty Reduction’ and the TDP Campaign Toolkit for Zambia were presented at the workshop.

- ARC, Lusaka in partnership with ODCMT held a one day TDP workshop in Livingstone at holy cross recreation centre. The workshop was a follow up to recommendations made at the previous workshop held in July 2007. The TDP volume entitled, ‘Trade-Development-Poverty Linkages: Reflections from Selected Asian and Sub-Saharan African Countries – Volume II Country Case Studies’ was also presented.

**Incorporating CSOs’ Views in the Formulation of the Zambian Competition Policy and Underlying Implementation Processes**

This was a two-month study under Capacity Building for Private Sector Development (CBPSD)/Ministry of Commerce Trade and Industry (MCTI) which was undertaken in order to generate inputs of CSOs in a coordinated and harmonised manner in the drafting of the competition policy in Zambia. Focussed group discussions were held on September 29, 2008.
Fostering Equity and Accountability in the Trading System (FEATS)

CUTS Geneva Resource Centre (CUTS GRC) with the support of The William and Flora Hewlett Foundation, US, is implementing the FEATS Project. FEATS project began in 2008 and will continue through March 2011 with the broad goals to raise awareness for better coherence between development and trade policies, thus contributing to economic development and poverty reduction in project countries. FEATS project countries include Kenya, Malawi, Tanzania, Uganda, and Zambia. The project is divided into two phases of trade policy research, the first to analyse the political economy aspects of trade policy-making in the project countries and the second to focus on a specific issue within the topic of “Trade in Agriculture”. The inception meeting of the FEATS project was organised on July 16, 2008 in Geneva which also coincided with the formal launch of the GRC.

Advocacy and Networking

ARC Lusaka hosted its national inception meeting under the project in Lusaka, on October 21, 2008. This meeting was one of the five project meetings in five countries of which Zambia was one of them. The main objectives of the meeting were to:

- broaden and deepen the understanding of all stakeholders in Zambia about CUTS International, FEATS Project and the Trade Policy study;
- better understand the ground realities of trade and development in Zambia;
• establish a network by launching a National Reference Group: discuss and finalise the Terms of Reference for the Trade Policy study; and
• identify key potential collaborators for trade policy research and the FEATS Project.

The meeting was well attended by government ministries/agencies, private sector, civil society, research organisations and the media. A representative of the United Nations Development Programme (UNDP) local office was also present. Presentations were made by representatives from the Ministry of Commerce, Trade and Industry (MCTI), Economic Association of Zambia (EAZ) and the Civil Society. The meetings achieved the main objectives, including the adoption of revised Terms of References for trade policy research and the establishment of the five National Reference Groups.

Enhanced Integrated Framework – Aid for Trade to LDCs
This is a one-year project spanning from December 2008-December 2009. It is aimed at supporting CSOs respond to policy discussions in the Integrated Framework process and CUTS will act as the focal point. Enhanced Integrated Framework (EIF) is a measure to bridge the gap between demand and supply as effectively as possible and mainstream trade into national development strategies. It is the main mechanism through which least developed countries (LDCs) can access additional Aid for Trade (AfT) resources in order to be integrated into the world trading economy. The objective of the project is to engage civil society and other actors in the EIF process and supporting them
to respond to ongoing policy discussions on trade and development taking place in the EIF process, thus playing an active role in the Trade Expansion Working Group.

**Other Activities**

**Workshop for Media on Development Issues**
ARC Lusaka, in partnership with Caritas Zambia organised a capacity building workshop for the media on trade and development in Lusaka, Zambia, on November 07, 2008. The workshop was constituted from a background that there still remains a gap in the general reporting of the media in Zambia in the areas of trade and development. The workshop was characterised with presentations on contentious issues under the WTO and the EPAs, including floor discussions. The Centre believes that generating information and knowledge about the relevance of international trade and strategies for poverty reduction and a partnership based development approach for any debate on economic policy making in Africa, requires a more effective engagement of the media to address the information flows among policy makers and the various stakeholders.

Further, for an effective debates on trade, economics and development issues, there is need to have appropriate information dissemination which can only be done once the media is provided with adequate skills through capacity building training.

**African Trade Strategy**
ARC, Lusaka, and FES Kenya organised a two-day regional conference on ‘Joining Forces in the Global Trading Arena – Formulating African Trade Strategy’, on July 24-25, 2008. The main objective of the conference was to discuss and provide the modalities for formulating a joint African Trade Strategy (ATS) that can further Africa’s integration and its beneficial interaction with the rest of the world trading economy.
Representations

In accordance with the mission of the Centre, the Centre took part in activities organised by its partners. During the reporting period, the representatives of the Centre took part in the following events:

<table>
<thead>
<tr>
<th>Date &amp; Place</th>
<th>Event &amp; Organiser</th>
<th>Issue/Objective</th>
<th>Participant(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>February 22, 2008, Lusaka, Zambia</td>
<td>‘Non State Actors and local Authorisation in Development’ organised by the European Union delegation office</td>
<td></td>
<td>Angela Mwape Mulenga</td>
</tr>
<tr>
<td>April 03, 2008, Lusaka, Zambia</td>
<td>Working Group meeting at The Zambia Association for Research and Development (ZARD)</td>
<td>Get an update on the Kampala meeting which was held to strategise on what message regional CSOs were required to carry as regard to EPAs</td>
<td>Patrick Chengo</td>
</tr>
<tr>
<td>April 16-19, 2008, Accra, Ghana</td>
<td>UNCTAD XII CSO activities</td>
<td>Networking was done with various CSOs from both the North and South. The event also provided an opportunity for fund raising purposes</td>
<td>Angela Mwape Mulenga</td>
</tr>
<tr>
<td>May 15, 2008</td>
<td>National Working Group on Cotonou (NWGC)</td>
<td>Discuss the update the NWGC on recent developments in EPA negotiations</td>
<td>Angela Mwape Mulenga</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>Date &amp; Place</th>
<th>Event &amp; Organiser</th>
<th>Issue/Objective</th>
<th>Participant(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 11, 2008,</td>
<td>Midmorning Television programme featured on the National television programme</td>
<td>Inform the public about Cuts International work and also its engagement with the EPA’s negotiations</td>
<td>• Angela Mwape Mulenga</td>
</tr>
<tr>
<td>Lusaka, Zambia</td>
<td>“Midmorning show”</td>
<td></td>
<td></td>
</tr>
<tr>
<td>May 16, 2008,</td>
<td>ESAFF Meeting</td>
<td>To strategise for the forthcoming EPA sensitisation workshop for the small scale farmers</td>
<td>• Patrick Chengo</td>
</tr>
<tr>
<td>Lusaka, Zambia</td>
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</tr>
<tr>
<td>May 20, 2008</td>
<td>Consumer Welfare Meeting</td>
<td>To seek guidance on the structure of the new consumer welfare committee of the Ministry</td>
<td>• Patrick Chengo</td>
</tr>
<tr>
<td>May 23, 2008</td>
<td>Domestic Trade Policies and Process Workshop organised by the Civil Society Trade</td>
<td>To focus on domestic trade policies and provide information regarding statutory instruments being</td>
<td>• Patrick Chengo</td>
</tr>
<tr>
<td>Lusaka, Zambia</td>
<td>Network Zambia (CSTNZ)</td>
<td>provided for by the government through the trade and industrial policy to help the private sector in</td>
<td></td>
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<td></td>
<td></td>
<td>Zambia</td>
<td></td>
</tr>
<tr>
<td>May 29-30, 2008,</td>
<td>Southern Africa Development Forum on Progress and Prospects for the Implementation</td>
<td>Focus on the SADC protocols and COMESA Treaty provisions on trade, transport and the free movement of</td>
<td>• Angela Mwape Mulenga</td>
</tr>
<tr>
<td>Lusaka, Zambia</td>
<td>of Protocols in Southern Africa</td>
<td>persons</td>
<td></td>
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<tr>
<td></td>
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<td></td>
</tr>
<tr>
<td>June 03-05, 2008,</td>
<td>EPAs and Regional Integration Workshop organised by The Eastern and Southern</td>
<td>‘EU’s Position on Development’ Market Challenges and Opportunities Locally and Regionally’</td>
<td>• Patrick Chengo</td>
</tr>
<tr>
<td>Lusaka, Zambia</td>
<td>Africa Farmers Forum</td>
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<th>Participant(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 09, 2008</td>
<td>Shortage and High Price of Sugar on the Zambian Market organised by the</td>
<td>To find a way of campaigning against unfair and anti-competitive practices</td>
<td>• Angela Mwape Mulenga</td>
</tr>
<tr>
<td></td>
<td>Zambia Consumer’s Association</td>
<td></td>
<td></td>
</tr>
<tr>
<td>July 09-10, 2008, Cotonou, Benin</td>
<td>Regional Conference on the ‘Right to Food and Voluntary Guidelines’ organised by an NGO, United Sisters at work, with the support of Food First Information &amp; Action Network (FIAN) International and Bread for the World (Pain Pour le Monde)</td>
<td>Launch the ‘Right to Food Network’ in Africa and establish a network that would help a permanent and continuous dialogue among human rights activists</td>
<td>• Angela Mwape Mulenga</td>
</tr>
<tr>
<td>August 21, 2008, Lusaka, Zambia</td>
<td>Launch of the joint MDG8 progress reports by CTNZ, Civil Society for Poverty Reduction (CSPR) and Jesuits Centre for Theological Reflection (JCTR)</td>
<td>The three reports vividly looked at the key elements of MDG8 which include debt relief, increased aid flows and better trade and market access for goods from developing countries</td>
<td>• Simon Ng’ona</td>
</tr>
<tr>
<td>August 22, 2008.</td>
<td>Annual General Meeting of CSTNZ</td>
<td>To elect new board members for the Organisation, as well as choose the board of trustees</td>
<td>• Patrick Chengo</td>
</tr>
<tr>
<td>August 27, 2008, Lusaka, Zambia</td>
<td>A fundraising meeting with HIVOs-Zambia</td>
<td>To assess the possibility of obtaining funding for consumer protection issues</td>
<td>• Angela Mwape Mulenga and Patrick Chengo</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Date &amp; Place</th>
<th>Event &amp; Organiser</th>
<th>Issue/Objective</th>
<th>Participant(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>December 03-05 2008, Lusaka</td>
<td>ESA-EPA Senior Officials and 10th ESA Council of Ministers Meetings,</td>
<td>To discuss the text to be presented before the Ministers from the ESA bloc</td>
<td>• Angela Mwape Mulenga,</td>
</tr>
<tr>
<td>December 09, 2008, Zambia</td>
<td>Workshop on Farmers Organisations in Zambia organised by PELUMZambia</td>
<td>To develop a clear understanding of the effectiveness of the Farmer Association in poverty reduction</td>
<td>• Simon Ng’ona</td>
</tr>
<tr>
<td>December 09-10, 2008</td>
<td>Aid for Trade (AfT) Seminar organised by the Embassy of Finland</td>
<td>To improve the knowledge of the global AfT agenda and awareness options</td>
<td>• Patrick Chengo</td>
</tr>
</tbody>
</table>
Outreach

OUTREACH
Advocacy work on international trade and development issues encountered by the poor countries has been carried out through publication of policy briefs, news bulletins, newsletters e-newsletters, press releases and workshops. The Centre was involved in advocacy on competition policy, consumer protection, development-oriented FDI policy, fair trade, poverty reduction, and stakeholder involvement in decision-making process.

Weekly Trade Highlights are produced by the Centre which is further disseminated among partners.

Newsletters

Consumer Watch
This quarterly e-newsletter is a joint initiative of CUTS ARC and Zambia Consumer Association (ZACA), published with the objective of enhancing consumer welfare, through sensitisation, information dissemination and capacity building of consumers, business entities and the government. While addressing consumer concerns, the newsletter also focuses on bringing out issues such as violation of consumer rights and measures to be taken by the relevant authorities to protect stakeholders.

Tradequity
The Centre produces the quarterly e-newsletter entitled, Tradequity on trade and development issues. It is disseminated among the partner organisations, development agencies, government and other stakeholders.

Research Study

Understanding Supply-side Capacity and Export Response
This study was part of a multi-country project, “Understanding Supply-Side Capacity and Export Response: Diagnostic Studies in Selected Commonwealth
The other countries involved in the study, besides Zambia, were Bangladesh, Kenya and Uganda.

The broad objectives of this research project were to find out the factors determining export the success of a few firms in certain sectors of the countries being studied and to learn lessons from the successful experiences so that appropriate interventions can be undertaken for the benefit of other potential entrepreneurs to strengthen the countries' efforts towards diversification. The diagnostic studies were aimed at helping policymakers by providing an assessment of supply-side capacities, based on actual experiences.
Newspapers/Media Interaction

Mid-morning Television Programme
CUTS ARC representative featured on the national television programme “Mid-morning Show” on May 11, 2008. The objective was to inform the public about CUTS’ work and its engagement with the EPA negotiations. CUTS ARC Board member featured on a mid-morning show. The objective was to talk about the EPA negotiations inform the legal point of view.

The Centre also had articles published in the local newspapers in a number of issues such as the launch of the FEATS project and other issues.
Networking with Stakeholders and other NGOs

The Centre has established links with most of the CSOs working on trade and development issues in Eastern and Southern Africa. The Centre gives priority to do collaborative work with like-minded organisations with the objective of skill sharing and to achieving its objective of South-South civil society cooperation on trade and development. The Centre has established networks with CSOs and consumer organisations in Uganda, Kenya, Malawi, Zambia, South Africa, Seychelles, Mozambique, Namibia, Mauritius, Ethiopia and Zimbabwe. The representatives of these organisations have been participating in various training and other programmes being organised by ARC Lusaka. During the 2008 period, the Centre was actively involved in networking with CSOs, regulatory and government agencies, inter-governmental bodies and business associations, etc.

Advocacy work on international trade barriers faced by poor countries has been carried out through publications of policy briefs, news bulletins, press releases, lobbying and workshops. The Centre has been involved in advocacy work on competition policy, consumer protection, development-oriented FDI policy, fair trade, poverty reduction, stakeholder involvement in decision – making. The target group comprises of civil society/consumer organisations, government/regulatory agencies, chambers of commerce, labour unions et al. Advocacy works on development-oriented FDI policies have been conducted through national reference group meetings, newsletters, brochures, media interactions, etc.
The Centre is committed to strengthening its collaborative work with various stakeholders in the coming years. The Centre has continued to establish new contacts with organisations in the region and in Zambia for collaborative work and networking. A dynamic mailing list has been prepared by the Centre for distribution of printed and electronic publications. The target is to become a reputed regional resource centre for policy research, advocacy and training on international trade, consumer protection, economic and regulatory policies having outreach to all Anglophone countries in Africa by the year 2008. In order to achieve its short-term objectives, the Centre draws up workable plans, which would be suitable to the national and regional context.
Audit Report

CONSUMER UNITY AND TRUST SOCIETY (CUTS)

REPORT OF THE AUDITORS TO THE MEMBERS

We have audited the financial statements for the year ended 31st December 2008.

Respective responsibilities of directors and auditors
As described in the company's act 1994 directors are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

Basis of opinion
We conducted our audit in accordance with Auditing Standards. An audit includes examination on a test basis of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements and of whether the accounting policies are appropriate to the company’s circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion
In our opinion the financial statements give a true and fair view of the state of the company's affairs at 31st December 2008 and of its loss for the year then ended and have been properly prepared in accordance with the Companies Act, 1994 and, the accounting and other records and registers have been properly kept in accordance with the Act.

J.K MUSONDA AND COMPANY
CHARTERED ACCOUNTANTS
P.O BOX 34575
LUSAKA

May-09
CONSUMER UNITY AND TRUST SOCIETY

SUMMARISED INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2008

<table>
<thead>
<tr>
<th>NOTE</th>
<th>YEAR 2008</th>
<th>YEAR 2007</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ZMK '000</td>
<td>ZMK '000</td>
</tr>
<tr>
<td>Income</td>
<td>2</td>
<td>281,318</td>
</tr>
<tr>
<td>Expenditure</td>
<td>(282,265)</td>
<td>(285,737)</td>
</tr>
<tr>
<td>Surplus / (Deficit)</td>
<td>(837)</td>
<td>(135,166)</td>
</tr>
</tbody>
</table>

MOVEMENT ON ACCUMULATED FUNDS

<table>
<thead>
<tr>
<th></th>
<th>YEAR 2008</th>
<th>YEAR 2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Balance</td>
<td>(5,369)</td>
<td>129,797</td>
</tr>
<tr>
<td>Deficit for the year</td>
<td>(837)</td>
<td>(135,166)</td>
</tr>
<tr>
<td>Balance as at 31.12.2008</td>
<td>(6,306)</td>
<td>(6,366)</td>
</tr>
</tbody>
</table>
### CONSUMER UNITY AND TRUST SOCIETY

#### OPERATING STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2008

<table>
<thead>
<tr>
<th>NOTE</th>
<th>YEAR 2008 ZMK '000</th>
<th>YEAR 2007 ZMK '000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INCOME</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue</td>
<td>279,518</td>
<td>150,571</td>
</tr>
<tr>
<td>Exchange Gain</td>
<td>1,803</td>
<td>150,571</td>
</tr>
<tr>
<td><strong>EXPENDITURE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accountancy fees</td>
<td>5,000</td>
<td>5,000</td>
</tr>
<tr>
<td>Advertising</td>
<td>1,747</td>
<td>-</td>
</tr>
<tr>
<td>Bank Charges</td>
<td>3,101</td>
<td>4,282</td>
</tr>
<tr>
<td>Subscriptions / Donations</td>
<td>3,615</td>
<td>-</td>
</tr>
<tr>
<td>Depreciation</td>
<td>42</td>
<td>2,850</td>
</tr>
<tr>
<td>Administration Expenses</td>
<td>1,577</td>
<td>2,362</td>
</tr>
<tr>
<td>Economic Partnership Agreement Meetings</td>
<td>-</td>
<td>52,288</td>
</tr>
<tr>
<td>Printing / Stationery</td>
<td>13,227</td>
<td>4,096</td>
</tr>
<tr>
<td>Postage / Telephones</td>
<td>16,383</td>
<td>12,507</td>
</tr>
<tr>
<td>Interest Payable</td>
<td>658</td>
<td>-</td>
</tr>
<tr>
<td>Workshop &amp; Conference Facility Expense</td>
<td>11,792</td>
<td>-</td>
</tr>
<tr>
<td>Capacity Buildings Conferences</td>
<td>-</td>
<td>22,317</td>
</tr>
<tr>
<td>MS Zambia Strategic Plan Policy</td>
<td>-</td>
<td>23,680</td>
</tr>
<tr>
<td>Travel</td>
<td>94,871</td>
<td>18,098</td>
</tr>
<tr>
<td>Transport</td>
<td>15,656</td>
<td>-</td>
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<tr>
<td>Market Linkage Workshop</td>
<td>-</td>
<td>15,448</td>
</tr>
<tr>
<td>Rent</td>
<td>16,868</td>
<td>20,944</td>
</tr>
<tr>
<td>Repairs &amp; Maintenance</td>
<td>4,069</td>
<td>3,722</td>
</tr>
<tr>
<td>Access to secure market policy seminar</td>
<td>-</td>
<td>24,750</td>
</tr>
<tr>
<td>Hotculture and poverty seminar</td>
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<td>8,250</td>
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<tr>
<td>NEPAD Projects</td>
<td>3,372</td>
<td>3,372</td>
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<tr>
<td>Office Teas &amp; Cleaning</td>
<td>788</td>
<td>70</td>
</tr>
<tr>
<td>Legal / Consultancy fees</td>
<td>-</td>
<td>20,174</td>
</tr>
<tr>
<td>AWEON Project</td>
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<td>-</td>
</tr>
<tr>
<td>Licence / Insurance</td>
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<td>-</td>
</tr>
<tr>
<td>Consultation Workshop</td>
<td>2,641</td>
<td>1,620</td>
</tr>
<tr>
<td>Training and Staff Welfare</td>
<td>-</td>
<td>500</td>
</tr>
<tr>
<td>Salaries</td>
<td>71,098</td>
<td>39,408</td>
</tr>
<tr>
<td>NAPSA</td>
<td>2,732</td>
<td>-</td>
</tr>
<tr>
<td>PAYE</td>
<td>101,190</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURE</strong></td>
<td>282,285</td>
<td>285,736</td>
</tr>
</tbody>
</table>

\[ (937) \quad (135,185) \]