

Annual Report



January-December 2009



bio watch

SOUTH AFRICA biodiversity | food security | biosafety | social justice



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Biowatch South Africa was established in 1997 as a national non-governmental organisation to publicise, monitor and research issues of genetic engineering, and to promote biodiversity, biosafety, food sovereignty and social justice.

We strive to prevent biological diversity from being privatised for corporate gain. We aspire to a country and a world where people have control over their food supply systems, where benefits arising from the commercial use of biological resources are fairly shared, and where policy choices about new technologies such as genetic engineering are made in an open and transparent way.

Our head office is in Durban. A rural office in Mtubatuba works with small scale farmers on sustainable agriculture, food and seed security, and farmers' rights.

A board of trustees oversees the overall policy and direction of Biowatch, while the day-to-day running of the organisation is the responsibility of its director and staff.

Contact details

Physical address 23 Acacia Road, Glenwood, Durban 4001, South Africa

Postal address PO Box 2243, Hillcrest 3650, South Africa

Telephone +27(0)31 206 2954

Fax +27(0)86 546 9196

E-mail biowatch@mweb.co.za

Website www.biowatch.org.za

Trustees Dr David Fig (chairperson), Ms Dot Keet, Mr Thabang Ncgozela, Dr Nombulelo Siqwana-Ndulo, Ms Rosemary Williams, Dr Rachel Wynberg

Trust registration number IT4212/99

Non-profit organisation number 032-199-NPO

Public benefit organisation number 930005517

Biowatch Association registration number 2007/007907/08

Donors DG Murray Trust, Ford Foundation, Global Greengrants Fund, Heinrich Boell Foundation, HIVOS, IDEX, Joseph Rowntree Charitable Trust, UNDP-GEF

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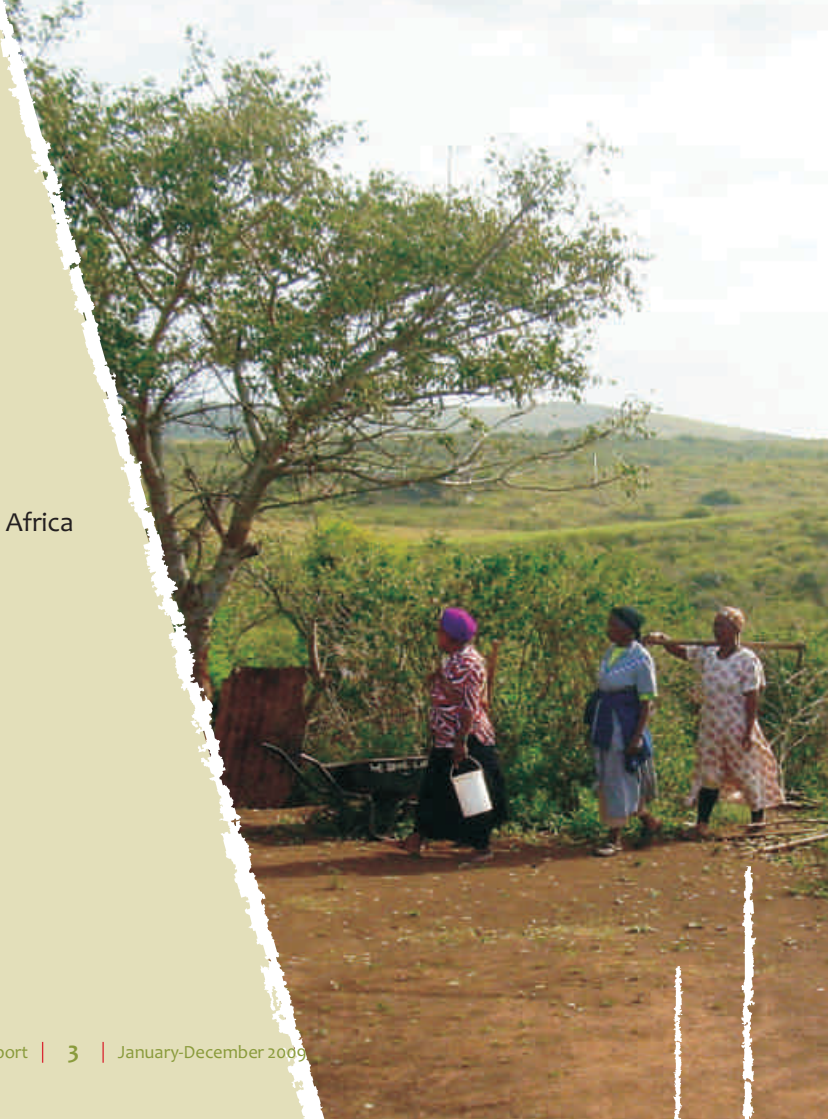
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Victory

Chairperson's Report

David Fig

The year under review was one in which Biowatch experienced an incredible victory in the Constitutional Court, as well as significant progress in key areas of work. However, the organisation had also to respond to a number of strenuous challenges which tested the mettle of the board and the organisation, and helped to clarify our purpose and reorganise our resources. As a result, Biowatch faces the future with renewed energy and determination.

The victory in the Constitutional Court was shared with over 200 other organisations which stood by and supported Biowatch. The case has become a *cause célèbre* in the legal profession. You may remember the original attempt by Biowatch to gain information from government on releases of genetically modified crops. Monsanto had sided with government in the case, and in the High Court verdict was granted costs from Biowatch. Since we felt that this was an injustice, the organisation appealed at a number of levels to superior courts, but kept losing. Only when we received

the ultimate hearing in the Constitutional Court did the judgement go in Biowatch's favour: the costs order in favour of Monsanto was dropped and Biowatch was awarded costs from the State. The true winners, however, were all members of civil society who won the right not to be penalised by costs orders in their genuine pursuit of the public interest.

There are many to thank for this victory, not least the sagacity of the eleven Constitutional Court justices. Foremost, I want to pay tribute to the Biowatch Trustees, Dr Nombulelo Siqwana-Ndulo, Dr Rachel Wynberg, Thabang Ngcozela, Dot Keet and Rose Williams, who were steadfast and unanimous in the pursuit of justice, despite the potential costs to themselves and to the organisation should there have been a different outcome. I also wish to thank our legal team which over the years included Cormac Cullinan, Josie Eastwood, John Butler, Ellen Nicol, Richard Moultrie, Achmed Mayet, Zeenat Sujee and Gilbert Marcus. We appreciated their skilled collaboration and utter commitment.

A number of organisations acted as *amici curiae* and gave us their legal support. They included the Open Democracy Advocacy Centre, the Centre for Child Law, Lawyers for Human Rights, and the Centre for Applied Legal Studies at the University of the Witwatersrand.

We are grateful to the many hundreds of people and organisations, locally and around the world, who registered their solidarity in interventions, messages, letters, donations and attendance at court.

The cost of fighting the case, accompanied by recessionary conditions, took a toll on Biowatch's finances, and regrettably we were forced to close our Limpopo office and scale down at our head office in Cape Town. Our director and office manager moved on to work together in another NGO. Rose Williams, a trustee, agreed to take on the directorship and manage the organisation through these challenging times.

In October, Biowatch moved its head office to Durban and opened new offices in Mtubatuba in rural northern KwaZulu-Natal. We received a great deal of logistical and other support from the Surplus People Project (SPP) during this transition, and we wish to thank them wholeheartedly.

Programmatically, Biowatch participated in a successful global project linking like-minded organisations in India, Brazil and South Africa (IBSA). This involved a series of workshops, farmer and staff exchanges, seminars and joint publications. We challenged the IBSA countries to step away from commitments to a model of monocrop industrial agriculture and support of GMOs. Biowatch was also able to intensify its work in the field, and to strengthen its work through a series of organisational development exercises.

We are proud of the organisation's achievements in 2009, and the groundwork that has been done by the director to put it on a more stable footing. We salute our funders, partners, staff and board members for their stalwart support during difficult times. We look forward to welcoming new board members Herschelle Milford and Thoko Makhanya, and to gaining immensely from their considerable experience in 2010.

David Fig, Chairperson, Biowatch Trust



Director's Report

Rose Williams

It has been a challenging, eventful and somewhat gruelling year! We came through a lengthy court battle fighting for constitutional and environmental rights, the director and office manager resigned in fairly rapid succession, and financial challenges meant that Biowatch could not sustain all its operations. Such a situation needed a strong, insightful and decisive Board, and fortunately the Biowatch

Board was all of these. Difficult decisions had to be taken to cut unfunded core costs which were crippling the organisation (details of these are given under “Staff and organisational issues” on page 10). Our approach was to be frank with existing and potential funders about our financial situation and what we were doing to remedy it. We were heartened by the support we received and particularly by the fact that new funders came on board even before the positive judgement of the Constitutional Court.

Despite our challenges at an organisational level, our work at community level did not falter and continued with great dedication and commitment. Farmer exchanges, seed festivals, on-going agro-ecological training, and a critique of industrial agriculture and its use of toxic technologies, were the focus.



Linking with other civil society organisations

Good links were made with partner civil society organisations, with highlights being a national workshop focusing on industrial agriculture and GMOs, and another in the Eastern Cape critiquing the Massive Food Production Programme and demonstrating alternative agro-ecological approaches.

Another highlight was the IBSA project which involves civil society organisations from India, Brazil and South Africa. The partner organisations are Chetna Organic Farmers' Association from India, Agroecology and Family Farming (AS-PTA) from Brazil, and Surplus People Project (SPP) and Biowatch from South Africa. The project provides an opportunity to build a "people's" IBSA, an alternative to the India-Brazil-South Africa intergovernmental dialogue forum. A fuller description follows further in the report.

SA government and industrial agriculture

We have experienced mixed responses from the South African government to the challenges around industrial agriculture and GMOs.

While some members of the Department of Agriculture engaged actively with Biowatch around community seed banks, seed diversity and community support, agricultural

extension officers continue to solely promote industrial agricultural approaches. We despair at the vision of GMOs as the silver bullet that will magically solve our health, energy and food security crises. We continue to be alarmed that there still hasn't been one environmental impact assessment (EIA) done for any proposed GMO release in the country.

Moreover, the Biosafety Clearing House (BCH), one of the key mechanisms to enable effective public participation with respect to GMOs, is still not up and running despite this being required by the Cartagena Protocol on Biosafety to which South Africa is signatory.

Awards and recognition

A special mention should be made of the CAPTRUST (Cape Environmental Trust) 2009 Award to Biowatch for "the brave stand it has taken on getting the right confirmed to litigate in the public interest without having to pay costs".

Biowatch also became a founding member of the South African Centre for Environmental Rights and the Environmental Legal Defence Fund.

Organisation Development

Towards the end of 2009, we were given the opportunity of going through a directed organisation development process. It was a robust, engaged and energetic process with board members and staff who emerged with common purpose.

Biowatch's work for environmental and social justice was reaffirmed, as was our vision:

"In the context of multiple global crises (food, energy, climate change) we envision a country and world in which people have control over their food, agricultural and other natural resources within an ecologically sustainable system."

Constitutional Court Judgement

It was with jubilation that in June we received the judgement of the Constitutional Court. Justice Albie Sachs handed down judgement calling the case "a matter of great interest to the legal profession, the general public, and bodies concerned with public interest litigation". Justice Sachs set aside the costs order awarded against Biowatch in favour of Monsanto and further awarded legal costs in the High Court hearings in favour of Biowatch and against the State. The bench of eleven judges was unanimous in its decision.



The judgement re-affirmed civil society's right to information that should be in the public domain, and is a strong reminder to the state that the public have rights in terms of access to information.

Staff and Organisational Issues

Biowatch experienced significant changes in staff and organisational form in 2009. The previous director, Leslie Liddell, resigned in mid-January and in March, the office manager, Nicci van Noordwyk, resigned.

In June, the Board took a number of decisions in order to cut unfunded core costs which were crippling the organisation. These were difficult and painful decisions. Contracts for our finance officer, Gift Thingane, and Limpopo administration officer, Maria Mphahlele, were not renewed. Michelle Pressend's contract as Biowatch's advocacy and research co-ordinator ended in December.

The Limpopo office was closed in September and a new tenant was found for the Cape Town office. As an interim measure, Surplus People Project (SPP) generously gave us office space for the remainder of the year.

From August 2009, Biowatch's finances were overseen by SJ Wilson Financial Consultancy who work with the non-profit sector in Durban. Financial systems were upgraded with a particular focus on the separation of the finances of the Biowatch Trust from the Biowatch Association.

The Biowatch Association had been established in 2007 to safeguard donor funding in the event that Biowatch was unsuccessful in its appeal against paying Monsanto's legal costs. The costs order was against Biowatch Trust, the original legal body, and so from 2008 all donor funding went to the Biowatch Association.

After the positive Constitutional Court judgement, there was no need for Biowatch to run two legal entities and a decision was taken to close down the Biowatch Association. As Biowatch operated from two legal entities in 2009, the annual financial statements for both are included in this report.



Thanks

Biowatch's work during the year would not have been possible without support from our donors: DG Murray Trust; Ford Foundation; Global Greengrants Fund; Heinrich Boell Foundation; HIVOS; IDEX; Joseph Rowntree Charitable Trust; and UNDP-GEF.

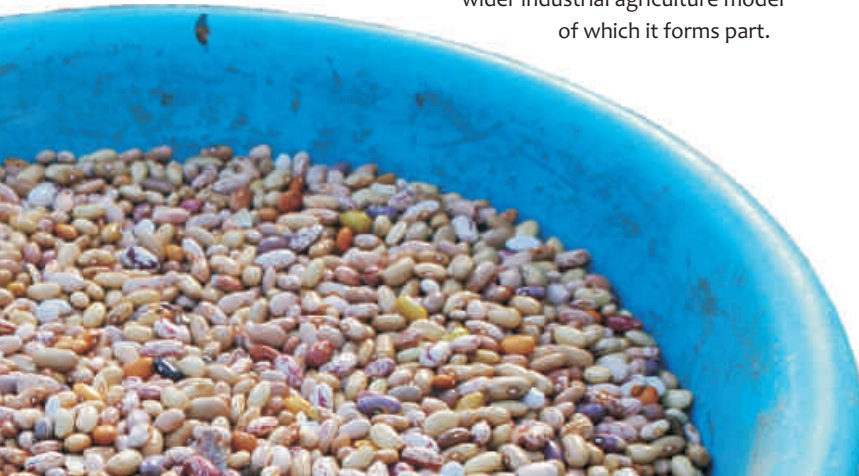
We are immensely grateful that our donors continued to have faith in the organisation despite the legal challenge to its survival, and continued to support our programmes and the communities with which we work. This is a tribute to their understanding of the contribution we are making in sustaining biodiversity and exposing the food security and poverty implications of GM agriculture and the wider industrial agriculture model of which it forms part.

Our profound thanks also go to the Legal Resources Centre (LRC) which acted on behalf of Biowatch in its appeal to the High Court and the Supreme Court of Appeal, and with the support of Gilbert Marcus SC, successfully fought Biowatch's case in the Constitutional Court. Without their support, our case would not have been heard in the Constitutional Court.

I also wish to thank our partners in the civil society IBSA (India, Brazil, South Africa) programme – the Surplus People Project, who helped in countless ways from giving us office space to ongoing moral support; Agroecology and Family Farming (AS-PTA) in Rio de Janeiro, Brazil; and Chetna Organic Farmers Association in Hyderabad, India. I also thank the many hundreds of organisations and individuals who supported us through this gruelling nine-year legal battle. Your support has been critical in enabling Biowatch and its work to continue.

Lastly, I thank my colleagues on the Biowatch Board and staff for their tremendous contribution, integrity and dedication during the year. Thank you for all you have done to help make Biowatch a strong and sustainable organisation as we move into 2010.

Rose Williams, Director



Main House - Office - Reception
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DOMINICAN REPUBLIC
INDEPENDENCE



Commitment

Activities

Policy, Advocacy and Monitoring

Analysing policy, monitoring developments, and advocating just and sustainable solutions for agriculture are an inherent part of Biowatch's life. In 2009, there was a specific focus on GMOs and related issues – providing civil society and emerging farmers with knowledge and information on the issues as well as the alternatives to GMOs and industrial agriculture. There was also much work around the Biowatch court case.

Public forums

Biowatch convened three public forums in 2009. The first of these was held in the Eastern Cape: “Will the Massive Food Production Programme (MFPP) and GMOs solve the food security situation in the Eastern Cape?” The forum was well attended and a broad grouping of like-minded organisations has formed as a result.

The second forum, in association with Surplus People Project (SPP), African Centre for Biosafety (ACB) and SAFeAGE, included the South African launch of the documentary “Poison on the Platter” at the Labia Theatre in Cape Town. Devinder

Sharma, the well-known activist and agricultural expert from Delhi, gave the opening presentation. The documentary by Bollywood director Ajay Kunchan stresses the detrimental effects GM crops have on the environment, human health, sustainable agriculture and people's right to safe food. There was an excellent turnout at both the first and second screening of the documentary in Cape Town. A public meeting and screening were also held in Durban, this time in association with GM Free KZN.

National workshop

A national workshop “People's alternatives to industrial agriculture and GMOs” organised by Biowatch and Surplus People Project (SPP) was held in Goedgedacht, near Malmesbury in the Western Cape. Fifty three participants from NGOs, and small farmers' organisations as well as activists engaged in agricultural policy and rural development, participated. A “Statement of Commitment towards Ecological and Just Agrarian Systems” emanated from this constructive and committed get-together.

Parliamentary workshop

A parliamentary workshop, organised jointly by Biowatch and SPP was titled “Dialogue on the implications of GM crops on sustainable rural livelihoods and food sovereignty”. Jody Kollapen, former head of the South African Human

Rights Commission, chaired the meeting with presentations made by The Hon. P. Sizani, Chair of the Portfolio Committee on Rural Development and Land Reform; The Hon Lance Greyling, Chief Whip and environmental spokesperson for the Independent Democrats; Jean Marc von der Weide, Director of AS-PTA, Brazil; and Devinder Sharma, activist and agricultural policy expert from India. It was an engaging meeting and several avenues opened up, particularly viewing the implications of GMOs as an infringement of human rights.

World Social Forum

Biowatch was represented at the World Social Forum in Belen, Brazil. One of the outcomes of this was the article “The World Social Forum trumps the World Economic Forum on solutions for a better world” by Michelle Pressend, Biowatch’s research and advocacy co-ordinator.

Presentations

Presentations during 2009 included:

- “Critique of public policy in support of industrial agriculture and GMOs”, “A critical look at the inter-governmental IBSA dialogue forum”, “Our food sovereignty and food security: a global crisis” and “Grassroots empowerment – community projects in KwaZulu-Natal” at the Goedgedacht national workshop.

- “GMOs and the Biowatch Court Case” to sugar farmers in KwaZulu Natal.
- “An overview of the Eastern Cape”, “GMOs”, “Agrofuels” and “The Massive Food Production Programme (MFPP)” at the Eastern Cape public forum.
- “GMOs and agro-ecology” to the KZN Food Security cluster meeting at Mtubatuba.
- Co-hosting of a “Teach-in” in May with ACB, TCOE and WFP titled “Food not Profit” following the “Our World is Not for Sale” meeting in Cape Town.
- “Industrial agriculture: impacts and alternatives” detailed the links between biotechnology, GM seed and pesticides at a national pesticides meeting in Johannesburg, organised by groundWork.

Facilitating discussions

Biowatch facilitated discussions between small scale farmers and government officials on food security, agrochemicals, GMOs and agricultural policies. In 2009, these discussions were facilitated through our Limpopo office with the National Department of Agriculture (Plant Genetic Resources) and the Phadima Agriculture

Association on seed banks, food security and agricultural policies. In KwaZulu-Natal, these discussions were with the Agricultural Research Council, Ezemvelo KZN Wildlife, Department of Social Development, National Department of Agriculture, uMhlabuyalingana Local Municipality, Department of Health, and KZN Department of Agriculture, Environmental Affairs and Rural Development.

Think-tanks

As part of the process to analyse our Constitutional Court victory, Biowatch invited a group of legal experts to discuss the impact of the case. Meeting in the Old Fort on Constitution Hill in Johannesburg, we heard that the case was one of the most quoted in recent legal history and its significance for whistle blowers in civil society could not be under-estimated. The think-tank was part of a process to analyse, debate and document the legal battle with the intention of learning lessons for Biowatch, for the wider civil society movement, and for the legal fraternity that supports civil society organisations in promoting human and environmental rights.

Booklets

A South African version of the booklet “I am not a Lab Rat: a handbook on genetically modified food” by Chetna, our IBSA partner in India, was produced in conjunction with Surplus People Project (SPP) and the African Centre for Biosafety (ACB).



[illegible]

the 1990s, the number of people in the United States who are obese has increased by 50 percent. The prevalence of obesity in the United States is now 30 percent, according to the National Center for Health Statistics. Obesity is a major risk factor for heart disease, diabetes, and other chronic diseases. The Centers for Disease Control and Prevention (CDC) estimates that obesity costs the United States \$147 billion in medical costs each year. The CDC also estimates that obesity is responsible for 280,000 deaths each year in the United States. The CDC also estimates that obesity is responsible for 1.5 million disability-adjusted life years (DALYs) each year in the United States. The CDC also estimates that obesity is responsible for 1.5 million DALYs each year in the United States. The CDC also estimates that obesity is responsible for 1.5 million DALYs each year in the United States.

Biowatch received good national and international media coverage during the year, especially in connection with the high profile hearing at the Constitutional Court (February 2009) and the judgement (June 2009). The power of the internet was evident with the rapidity that this information, translated into many languages, travelled around the globe.

Articles on the court case included: Business Day, 4 June, “State has to pay Biowatch costs after all”; the Star, 4 June “Victory for public interest litigants”; Cape Times, 4 June, “Costs order against state in protracted GM crops case”; Cape Argus, 4 June, “Biowatch win gives ‘Davids’ some hope: costs order also reversed”; The Witness, 5 June, “Win for GM food watchdog” and an editorial “Green Victory”; The Mercury, 4 June, “Landmark ConCourt victory for Biowatch”; and Daily News, 8 June, “Biowatch decision is a victory for conservation”.

Other articles during the year included: Cape Argus, 27 July, "More unknowns than knowns with GMOs"; the delightful article in the Sunday Independent, 2 August, "Smart chickens weren't going to be duped by foul play" where chickens refused to eat the genetically modified maize they had been fed; and Interpress Service News Agency, 27 October, "GMOs – Strategic Priority in Whose Interest?"

Media coverage for the year also included many radio interviews, including those with Radio 2000, SAFM, Radio Sonder Grense, Cape Radio, Classic FM, 708, and Voice of the Cape. Two of these included interviews with the Director of Biowatch and Kobus Lindeque, the Managing Director of Monsanto in Africa. Biowatch was also highlighted in an SABC TV interview.

Promoting Agro-Ecology in Rural South Africa

Biowatch's work with small scale farmers, schools, clinics, households and community food gardeners was predominantly in the provinces of KwaZulu-Natal, Limpopo and the Eastern Cape. This was facilitated through our outreach office in Mtubatuba in KwaZulu-Natal and, for part of the year, the outreach office in Mokopane in Limpopo. Our emphasis has been to promote an agro-ecological approach, with a strong focus on seed saving and providing information about GM crops, biodiversity and sustainable development. With the continuing food security crisis in poor rural communities in South Africa, more people have looked to the organisation for support.

Household food security

Household food security has been one of the primary

components of Biowatch's work during 2009. It has included promoting and providing training for food security at the household level. This work has aimed to demonstrate the viability of alternative approaches to agriculture through the establishment of pilot sites in different areas and for these pilot areas to be catalysts for other communities.

In KwaZulu-Natal, there have been links with many partners in this work, including faith-based organisations, farmers' organisations, womens' clubs, and municipalities. This work has focused on the following areas: Ngwavuma, KwaNgwanase, Makhathini, Tshaneni, Phongola, KwaHhohho, Ntandabantu and Ekuthuleni. In Limpopo, Biowatch worked with Ecohope, the Red Cross, local government in the Mkgalakwena municipality, and with members of the Phadima Farmers' Association in Sekhukhune. In the Eastern Cape, we have worked with the Buyambo Farmers' Organisation in the Mbizana area. In total, there were 80 training events during the year.

School and clinic greening programme

Much of this work has been in northern KwaZulu-Natal, where the Africa Centre, a research centre of the University of KwaZulu-Natal, has been a key partner providing a central venue as well as seedlings to the participating

schools and joining Biowatch staff to visit schools to monitor progress. This programme is not only about food security, but also aims to combat desertification and land degradation and to promote water harvesting techniques and water saving schemes.

Seed banks

Biowatch is training small scale farmers' associations in the establishment and maintenance of seed banks. The training sessions have been intensive and have focused on seed supply systems (seed audit, seed records, seed storage and seed multiplication) and agro-ecological food production systems.

The maintenance and development of household seed banks has been supported rather than a centralised system, which requires expensive external resources to maintain. It is important that the interventions are sustainable, particularly in poorly-resourced areas. These household seed banks are promoted by Biowatch as an excellent way to ensure household food security, agricultural biodiversity and autonomy for the community.

Seed fair

A very successful seed fair was held in Tshaneni. It was a milestone for the community and revived an interest in

saving and sharing seed. The seed fair started with the blessing of the seeds which was followed by a display of diverse seeds and traditional food dishes.

Farmer to farmer exchanges

These are big events! This year, Biowatch facilitated two exchange visits, the first in KwaNgwanase and the second in Ngwavuma. These exchanges provide a stimulating and important opportunity for the farmers – for developing and honing their “tools” (both practical and intellectual) for practicing low input agriculture/agro-ecology, for affirming traditional practices, and finding ways to conserve and use their agricultural biodiversity.

These exchanges have also provided space for debate and critique of government's distribution of “free” seed and chemical fertilisers to communities.

Pesticides

Biowatch has been collaborating on the question of pesticide use with farm workers and community organisations in Groblersdal in Limpopo. We have worked with a medical doctor in Groblersdal who has witnessed illnesses among women and children as a result of excessive and uncontrolled pesticide usage by commercial farmers in the area.

Market access

Farmers' use of agro-ecological methods has resulted in surplus production and Biowatch is now playing a supportive role in facilitating market access. This has been backed up by research in three of our project sites. The resulting paper is titled "Towards a marketing strategy for small scale food gardens: an action research exercise with Biowatch-associated farmers in the Makhathini, Ngwavuma and Phongola municipal areas".

International Experience-Sharing

A significant development in Biowatch's work was the inception in 2008 of a project involving civil society organisations from India, Brazil and South Africa. The partner organisations are Chetna Organic Farmers' Association from India, Agroecology and Family Farming (AS-PTA) from Brazil, and Surplus People Project (SPP) and Biowatch from South Africa.

The project provides an opportunity to build a "people's" IBSA, an alternative to the India-Brazil-South Africa (IBSA) intergovernmental dialogue forum.

The four organisations share an understanding of the importance of south-south civil society co-operation, particularly in the context of the IBSA



government co-operation that promotes an unsustainable model of agricultural production based on intensive use of chemicals, GM crops and fossil fuels.

This model has negative impacts on the environment, marginalises small scale subsistence farmers and indigenous peoples all over the world, is responsible for food insecurity, and threatens food sovereignty. The four organisations have in common the promotion of a sustainable agricultural model based on small scale and family farming and the use of an agro-ecological development approach.

In 2009, besides work on various research papers, there was a partners' meeting in Delhi, India, one farmer exchange in Hyderabad, India, and one farmer exchange in KwaZulu-Natal, South Africa.

Farmer exchange to India

The hands-on experience and seed exchange visit to India was extremely valuable for our farmers, particularly the extensive application of agro-ecology approaches, seed bank conservation at community and household level and the importance of autonomy over food, seed and markets. Also of significance was the advocacy work around seed diversity and biodiversity.

Farmer exchange to South Africa

Fourteen people participated in the seed exchange visit to South Africa which was held with local farmers in northern KwaZulu-Natal (Mtubatuba, Ngwavuma and KwaNgwanase). The focus was on household food security and seed banks. It was a wonderful opportunity for the farmers we work with to be part of the IBSA project.

Research papers

Comparative studies were commissioned in the three countries.

One of the studies, "The agronomy and political economy of GM maize in South Africa", was completed in 2009. This will be presented at a GMO seminar in India in 2010 together with papers from India on GM cotton and from Brazil on GM soya. Other comparative papers that are in progress are one on biosafety legislation and another on GMO campaigns and strategies.

A paper on traditional seed management in South Africa was prepared for the farmer exchange in South Africa and will also be presented at a seed seminar in Brazil in 2010. A "foundation" paper on the IBSA intergovernmental dialogue forum is also underway.

Financial Statements

Biowatch Association for the year ended 28 February 2010



Independent Auditor's report

To the member of Biowatch Association

We have audited the financial statements of Biowatch Association (the Association) for the year ended 28 February 2010, in the form of the financial statements, as set out in the accompanying notes, and a summary of the results of the audit, as required by the Companies Act 71 of 2008 (the Act).

Director's Responsibility for the Financial Statements

The directors of the Association are responsible for the preparation and presentation of the financial statements in accordance with the requirements of the Act, and for such other matters as may be required by the Companies Act 71 of 2008. The directors are also responsible for the design, implementation and maintenance of an internal control system that may assist in the preparation and presentation of the financial statements in accordance with the requirements of the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on the audit. We conducted our audit in accordance with the standards of the Institute of Chartered Accountants of South Africa (ICASA).

In conducting our audit, we have followed the audit procedures prescribed by the ICASA standards. We have obtained sufficient appropriate audit evidence to support our opinion. We have also followed the audit procedures prescribed by the ICASA standards. We have also followed the audit procedures prescribed by the ICASA standards. We have also followed the audit procedures prescribed by the ICASA standards.

We have also followed the audit procedures prescribed by the ICASA standards. We have also followed the audit procedures prescribed by the ICASA standards.

Opinion

In our opinion, the financial statements of Biowatch Association for the year ended 28 February 2010, in the form of the financial statements, as set out in the accompanying notes, present a true and fair view of the financial position of the Association as at 28 February 2010, and of its financial performance for the year ended 28 February 2010, in accordance with the requirements of the Act.

Emphasis of Matter

We draw attention to the fact that the Association has not provided sufficient information to enable us to express an opinion on the financial statements for the year ended 28 February 2010, in the form of the financial statements, as set out in the accompanying notes.

Caroline S. Smith
Director of Audit

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Biowatch Association

(Registration number 2007/007907/08)

(Association Incorporated under Section 21 – Not For Gain)

Trading as Biowatch Association

Financial Statements for the year ended 28 February 2010

Statement of Financial Position

Figures in Rand	Note(s)	2010	2009
Assets			
Non-Current Assets			
Property, plant and equipment	2	1 636	-
Biowatch Trust		256 009	-
		257 645	-
Current Assets			
Loans and other receivables	3	7 550	23 000
Trade and other receivables		-	81 976
Cash and cash equivalents	4	165 154	339 002
		172 704	443 978
Total Assets		430 349	443 978
Equity and Liabilities			
Equity			
Retained Income		430 349	443 978
Total Equity and Liabilities		430 349	443 978

Biowatch Association

(Registration number 2007/007907/08)

(Association Incorporated under Section 21 – Not For Gain)

Trading as Biowatch Association

Financial Statements for the year ended 28 February 2010

Statement of Financial Performance

Figures in Rand	Note(s)	2010	2009
Revenue			
Grant – Southern Africa Trust		-	85 423
Grant – UNEP/GEF		-	34 942
Grant – UNOPS		136 500	-
Grant – DG Murray Trust		67 000	-
Grant – HIVOS		106 635	285 695
Grant – JRCT-KZN		502 571	335 912
Grant – HBS		277 107	382 135
Grant – Ford Foundation		378 113	546 062
		1 467 926	1 670 169
Other income			
Other income		23 806	23 622
Expenses (Refer to page 14)		(1 505 361)	(1 755 271)
Loss for the year		(13 629)	(61 480)

Biowatch Association

(Registration number 2007/007907/08)

(Association Incorporated under Section 21 – Not For Gain)

Trading as Biowatch Association

Financial Statements for the year ended 28 February 2010

Statement of Financial Performance

Figures in Rand	Note(s)	2010	2009
Operating expenses			
Accounting fees		(15 589)	(9 904)
Administration and management fees		(3 005)	(960 751)
Auditors remuneration		(15 000)	-
Bank charges		(1 533)	(2 426)
Cleaning		(200)	(5 882)
Consulting and professional fees		(180 021)	(133 463)
Depreciation, amortisation and impairments		(240)	-
Employee costs		(695 122)	-
Website maintenance		(8 057)	(33 690)
Per diem		(8 560)	-
Organisational development		(57 453)	(50 775)
Lease rentals on operating lease		(82 390)	(134 765)
Postage		(1 987)	(3 195)
Printing and stationery		(10 846)	(48 105)
Repairs and maintenance		(6 994)	(6 140)
Subscriptions		-	(2 373)
Telephone and fax		(45 078)	(66 181)
Training		(4 617)	(212 360)
Travel and accommodation – local		(284 820)	(67 021)
Travel – overseas		(42 521)	(18 240)
Utilities		(2 925)	-
Venue hire and refreshments		(38 403)	-
		(1 505 361)	(1 755 271)

Financial Statements

Biowatch Trust
for the year ended 31 December 2009



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Independent Auditor's report

To the business of "Pleasure" and

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As a result, the authors conclude that the use of the term "cognitive" in the title of the paper is not appropriate. The authors are advised to revise the title and the abstract to reflect the content of the paper. The authors are also advised to revise the introduction to provide a clear statement of the purpose of the study and the research questions. The authors are also advised to revise the conclusion to provide a clear statement of the findings and the implications of the study.

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Case Study

Biowatch Trust

(Registration number IT4212/99)

Trading as Biowatch Trust

Financial Statements for the year ended 31 December 2009

Statement of Financial Position

Figures in Rand	Note(s)	2009	2008
Assets			
Non-Current Assets	2	4 730	-
Property, plant and equipment			
Current Assets			
Trade and other receivables	3	70 000	87 340
Cash and cash equivalents	4	534 651	119 635
		604 651	206 975
Total Assets		609 381	206 975
Equity and Liabilities			
Member's funds and reserves			
Trust Capital		100	100
Accumulated surplus		447 546	151 380
		447 646	151 480
Liabilities			
Non-Current Liabilities			
Biowatch Association		149 000	-
Current Liabilities			
Trade and other payables		12 735	55 495
Total Liabilities		161 735	55 495
Total Equity and Liabilities		609 381	206 975

Biowatch Trust

(Registration number IT4212/99)

Trading as Biowatch Trust

Financial Statements for the year ended 31 December 2009

Statement of Financial Performance

Figures in Rand	Note(s)	2009	2008
Revenue			
Grant – Ford Foundation		562 052	-
Grant – GGF		28 898	-
Grant – IDEX		35 952	-
		626 902	-
Other income			
Other income		6 138	-
Interest received	5	12 308	14 007
		18 446	14 007
Expenses (Refer to page 13)		(349 182)	(35 428)
Operating surplus (deficit)		296 166	(21 421)
Finance costs		-	(24)
Surplus (deficit) for the year		296 166	(21 445)

Biowatch Trust

(Registration number IT4212/99)

Trading as Biowatch Trust

Financial Statements for the year ended 31 December 2009

Statement of Financial Performance

Figures in Rand	Note(s)	2009	2008
Operating expenses			
Accounting fees		(32 304)	-
Administration and management fees		(1 310)	-
Auditors remuneration	6	(10 000)	-
Bank charges		(15 851)	(13 561)
Cleaning		(403)	(10 592)
Consulting and professional fees		(13 002)	-
Depreciation, amortisation and impairments		(270)	-
Employee costs		(169 963)	-
Email		(12 481)	-
Office removal		(12 284)	-
Per diem		(70)	-
Equipment hire		(684)	-
Insurance		(8 538)	(8 215)
Lease rentals on operating lease		(3 581)	-
Legal expenses		(2 451)	-
Postage		(354)	-
Printing and stationery		(4 204)	-
Repairs and maintenance		(7 055)	-
Security		(2 550)	(3 060)
Telephone and fax		(5 849)	-
Training		(2 800)	-
Travel and accommodation – local		(37 546)	-
Utilities		(200)	-
Venue hire and refreshments		(5 432)	-
		(349 182)	(35 428)



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SOUTH AFRICA

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telephone +27(0)31 206 2954

e-mail biowatch@mweb.co.za

website www.biowatch.org.za