

## Global Reporting Initiative (GRI) G3 Content Index

### STANDARD DISCLOSURES PART I: Profile Disclosures

NI = Needs Improvement; NR - Not Required; NC = Not Covered; NA = Not Applicable

#### 1. Strategy and Analysis

Profile Disclosure	Description	Reference	Explanation	C	B	A
1.1	Statement from the most senior decision-maker of the organization	pp 9 - 11	The Executive Director's report can be found on pp. 9 - 11	OK	OK	OK
1.2	Description of key impacts, risks, and opportunities.	pp 19 -20	Impacts, risks and opportunities are discussed in Section 1	OK	OK	OK

#### 2. Organisational Profile

Profile Disclosure	Description	Reference	Explanation	C	B	A
2.1	Name of the organization.	Cover	The name of the organisation is mentioned throughout the report. Pg 94 lists the names and contact details for all branches	OK	OK	OK
2.2	Primary activities. Indicate how these activities relate to the organisation's mission and primary strategic goals	pp. 9 - 11, 14 - 17	Cotlands services are described in the Director's report and the Organisational Profile	OK	OK	OK
2.3	Operational structure of the organization, including national offices, sections, branches field offices..	pp. 34 - 52	The structure of Cotlands is discussed throughout the report, particularly under the "Programmes" section.	OK	OK	OK
2.4	Location of organization's headquarters.	P. 94		OK	OK	OK
2.5	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	P. 94	Cotlands only operates in South Africa	OK	OK	OK
2.6	Details and current status of not-for-profit registration	P. 94	Cotlands is a Non Profit Organisation (NPO) that is owned by the people of South Africa, for the benefit of the people of South Africa. Our ownership structure, although not explicitly defined in this report, is implicit in our mandate as a not-for-profit entity	OK	OK	OK
2.7	Targets audience and affected stakeholders. Markets served (including geographic breakdown, sectors served, and types of affected stakeholders/customers/beneficiaries).	pp. 18, 22 - 23	The description and map on page 18 and the list of stakeholders illustrate the geographic breakdown and beneficiaries served	OK	OK	OK
2.8	Scale of the reporting organization.	pp. 19, 35 - 37	The scale of the organisation has been depicted by the number of beneficiaries served and the programmes offered in each region	OK	OK	OK
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	p. 9	Although there were no significant changes during the year, proposed upcoming changes were mentioned in the Director's report	OK	OK	OK
2.10	Awards received in the reporting period.	p. 30	Awards and accreditations are listed on page 30	OK	OK	OK

#### 3. Report Parameters

Profile Disclosure	Description	Reference	Explanation	C	B	A
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	pp. 88 - 89	Our reports are annual, and reflect our Financial Year, April 1 to March 31.	OK	OK	OK
3.2	Date of most recent previous report (if any).		A report is produced annually	OK	OK	OK
3.3	Reporting cycle (annual, biennial, etc.)	pp. 88 - 89		OK	OK	OK
3.4	Contact point for questions regarding the report or its contents.	p. 94	Cotlands head office can be contacted for any questions relating to this report. The email address is info@cotlands.org	OK	OK	OK
3.5	Process for defining report content.	pp. 22 - 23	The process for defining the report content is described in the stakeholder engagement table	OK	OK	OK
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	pp. 88 - 89	The boundary of this report is discussed on page 88	OK	OK	OK

3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).	pp. 88 - 89	The limitations of this report are discussed on p 88	OK	OK	OK
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.		Cotlands does not have anything to report	NR	NR	NR
3.9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report. Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols.	pp. 90 - 91	KPMG provides external assurance on an honorary basis. The assurance report includes data collection techniques, bases of calculations, and assumptions. An explanation for this can be found in KPMG's Assurance Statement.	OK	OK	OK
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).		There were no re-statements in this report	OK	OK	OK
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.		There were no significant changes in this report	OK	OK	OK
3.12	Table identifying the location of the Standard Disclosures in the report.	pp. 88 - 89	Due to space restrictions, a comprehensive table was not included in the printed report, but is available on Cotlands website: <a href="http://www.cotlands.org">www.cotlands.org</a> .	OK	OK	OK
3.13	Policy and current practice with regard to seeking external assurance for the report.	pp. 90 - 91	KPMG has provided external assurance for this report on an honorary basis.	OK	OK	OK
<b>4. Governance, Commitments, and Engagement</b>						
Profile Disclosure	Description	Reference	Explanation			
4.1	Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.	pp. 26 - 27	The mandate of Cotlands Management Board, the list of sub committees and the names of the board members are listed under the Governance section	OK	OK	OK
4.2	Indicate whether the Chair of the highest governance body is also an executive officer.	p. 26	Cotlands Chairman is a non-executive volunteer	OK	OK	OK
4.3	For organizations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	pp. 26 - 27	All members of Cotlands Management Board are non-executive volunteers	OK	OK	OK
4.4	Mechanisms for internal stakeholders (e.g. members) shareholders and employees to provide recommendations or direction to the highest governance body.	pp. 22 - 23	The report discusses how employees and other stakeholders can provide recommendations	OK	OK	OK
4.5	Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).	N/A	Cotlands management board are not paid as they are all volunteers. The senior managers received fixed salaries without any profit (or any other) related incentives.	NR	OK	OK
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	pp. 26 - 29	Anyone who receives any form of remuneration from Cotlands may only sit on the Board as an ad hoc member and is not entitled to vote.	NR	NI	NI
4.7	Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics.	pp. 26, 28	Selection of Board Members is discussed in the Governance section	NR	OK	OK
4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.	pp. 25 - 29	Partially reported on, and could be improved in future reports.	NR	NI	NI
4.9	Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with nationally and internationally agreed standards, codes of	p. 28	Mentioned, but could be more fully reported on in future reports.	NR	NI	NI

4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	p. 28	Mentioned, but could be more fully reported on in future reports.	NR	NI	NI
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.		Was discussed in last year's report but not this one as the approach remains the same - Do no harm	NR	NC	NC
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	pp. 30 - 31	We operate within the regulatory frameworks provided by various government departments.	NR	NI	NI
4.13	Memberships in associations (such as industry associations, coalitions and alliance memberships) and/or national/international advocacy organizations in which the organization: * Has positions in governance bodies; * Participates in projects or committees; * Provides substantive funding beyond routine	pp. 30 - 31	Cotlands was part of the working group established by GRI to develop a sector supplement for the Non Profit sector	NR	OK	OK
4.14	List of stakeholder groups engaged by the organization.	pp. 22 - 23	Significant stakeholders listed in table on pg 22 and 23	OK	NI	NI
4.15	Basis for identification and selection of stakeholders with whom to engage.	p. 23		OK	OK	OK
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	pp. 22 - 23		NR	NI	NI
4.17	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	pp. 22 - 23	The entire report is an outcome from a variety of stakeholder engagements, particularly volunteers on the Board and various committees, short and long-term in-service volunteers, staff, and funding partners.	NR	OK	OK

#### STANDARD DISCLOSURES PART II: Disclosures on Management Approach (DMAs)

G3 DMA	Description	Reference	Explanation			
DMA PE	Disclosure on Management Approach Program Effectiveness	p. 34	Policies, organisational performance, achievements and risks are discussed in this section	OK	OK	OK
DMA EC	Disclosure on Management Approach ECONOMIC	pp. 56 - 59	Policies, organisational performance, achievements and risks are discussed in this section	OK	OK	OK
DMA EN	Disclosure on Management Approach ENVIRONMENTAL	p. 72	Policies, organisational performance, achievements and risks are discussed in this section	OK	OK	OK
DMA LA	Disclosure on Management Approach LABOUR PRACTICES	pp. 78 - 81	Policies, organisational performance, achievements and risks are discussed in this section	OK	OK	OK
DMA HR	Disclosure on Management Approach HUMAN RIGHTS	p. 84	Policies, organisational performance, achievements and risks are discussed in this section	OK	OK	OK
DMA SO	Disclosure on Management Approach SOCIETY		Not required - reported under Program Effectiveness	OK	OK	OK
DMA PR	Disclosure on Management Approach PRODUCT RESPONSIBILITY		Cotlands does not produce any goods, but the services offered and their impact are described throughout the report	NR	NR	NR

#### STANDARD DISCLOSURES PART III: Performance Indicators

##### Programme Effectiveness

Performance Indicator	Description	Reference	Explanation			
NGO1	Processes for involvement of affected stakeholder groups in the design, implementation monitoring and evaluation of policies and programs	pp. 22 - 23	The report discusses what issues beneficiaries have, but not how they are involved	OK	NI	NI
NGO2	Mechanisms for feedback and complaints in relation to programs and policies and for determining actions to take in response to breaches of policies	pp. 46 - 47	The recommended actions are discussed in the report but not how feedback and complaints are received and managed.	OK	NI	NI
NGO3	System for program monitoring, evaluation and learning, (including measuring program effectiveness and impact), resulting changes to programs, and how they are communicated	p. 34		OK	OK	OK

NGO4	Measures to intergrate gender and diversity into program design, implementation, and the monitoring, evaluation, and learning cycle	p. 34		OK	OK	OK
NGO5	Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns	pp. 16, 46	Cotlands did not undertake any advocacy campaigns this year so the report only mentions the public awareness campaigns	OK	NI	NI
NGO6	Process to take into account and coordinate with the activities of other actors	pp. 30	The report lists the organisations Cotlands partners with for service delivery	OK	NI	NI
<b>Economic</b>						
Performance Indicator	Description	Reference	Explanation			
NGO7	Resource allocation	p. 61		OK	OK	OK
NGO8	Ethical funding - sources of income by category and five largest donors and monetary value of their contribution	pp. 56 - 57		OK	OK	OK
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	pp. 58 - 68	Graphs reflect the sources of income and average donations received, and the audited financial statements provide information on income and expenditure	OK	OK	OK
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	N/A	Financial risks identified in this report are not as a result of climate change	NR	NR	NR
EC3	Coverage of the organization's defined benefit plan obligations.		Cotlands only offers a provident fund to its staff members	OK	NC	NC
EC4	Significant financial assistance received from government.	p. 58	Government departments mentioned in list of donors.	OK	OK	OK
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.		Will be included in subsequent reports	NR	NC	NC
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	N/A	Not applicable	NR	NR	NR
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.		Procedures for hiring local staff not reported as apart from foreign nationals all staff members are South African, and local to their place of employment.	OK	OK	OK
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	ALL	Everything that Cotlands does is for 'Public Benefit'.	OK	OK	OK
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	p. 56	Discussed under Fund Development in the Finance Section	OK	OK	OK
<b>Environmental</b>						
Performance Indicator	Description	Reference	Explanation			
EN1	Materials used by weight or volume.	N/A	Not applicable	NA	NA	NA
EN2	Percentage of materials used that are recycled input materials.	N/A	Not applicable	NA	NA	NA
EN3	Direct energy consumption by primary energy source.	pp. 73 - 74	Water usage has only been recorded for the Turffontein, Gauteng premises. Electricity and fuel consumption of all projects have been included in this report	OK	NI	NI
EN4	Indirect energy consumption by primary source.	pp. 73 - 74	Basic discussion offered.	OK	NI	NI
EN5	Energy saved due to conservation and efficiency improvements.	pp. 72 - 75	Basic discussion offered.	OK	NI	NI
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.		No energy-efficient based products, but other initiatives reported.	NR	NI	NI
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	p. 72	Basic discussion offered.	OK	NI	NI
EN8	Total water withdrawal by source.	N/A		NR	NR	NR
EN9	Water sources significantly affected by withdrawal of water.	N/A		NR	NR	NR

EN10	Percentage and total volume of water recycled and reused.	N/A		NR	NR	NR
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	N/A		NR	NR	NR
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside	N/A		NR	NR	NR
EN13	Habitats protected or restored.	N/A		NR	NR	NR
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	N/A		NR	NR	NR
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	N/A		NR	NR	NR
EN16	Total direct and indirect greenhouse gas emissions by weight.	pp. 73 - 74		OK	OK	NI
EN17	Other relevant indirect greenhouse gas emissions by weight.	pp. 73 - 74		OK	OK	NI
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	p. 72	Basic discussion given about reducing environmental impacts and fuel usage.	OK	OK	NI
EN19	Emissions of ozone-depleting substances by weight.	N/A		NC	NC	NC
EN20	NOx, SOx, and other significant air emissions by type and weight.	N/A		NC	NC	NC
EN21	Total water discharge by quality and destination.	N/A		NC	NC	NC
EN22	Total weight of waste by type and disposal method.	N/A	Mention is made of waste management, but no numbers given.	NI	NI	NI
EN23	Total number and volume of significant spills.	N/A		NA	NA	NA
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	N/A		NA	NA	NA
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	N/A		NR	NC	NC
EN26	Initiatives to mitigate environmental impacts of activities, products and services, and extent of impact mitigation.	P. 75	Only basic information given.	NI	NI	NI
EN27	Percentage of products sold and their packaging materials that are reclaimed by	N/A		NA	NA	NA
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	N/A		NC	NC	NC
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	N/A		NR	NC	NC
EN30	Total environmental protection expenditures and investments by type.	N/A		NR	NC	NC

**Social: Labour Practices and Decent Work**

Performance Indicator	Description	Reference	Explanation			
LA1	Total workforce, including volunteers, by employment type, employment contract, and region.	p. 79	Employee data listed in tables. Tables exclude volunteers as their role is supportive rather than offering a direct service to beneficiaries		OK	OK
LA2	Total number and rate of employee turnover by age group, gender, and region.	pp. 78 - 79	Turnover by region and gender not included in this report	OK	NI	NI
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.		The only additional benefits provided to full time employees is the provident fund	NR	NC	NC
NGO9	Mechanisms for workforce feedback and complaints, and their resolution	pp. 22 - 23		OK	NI	NI
LA4	Percentage of employees covered by collective bargaining agreements.			OK	OK	OK
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.			NC	NC	NC

LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.				NR	NC	NC
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.		This information is collected but none of the results were significant enough to report.		NC	NC	NC
LA8	Education, training, counselling, prevention, and risk-control programs in place to assist workforce members, their families, volunteers, or community members regarding serious diseases.	pp. 54, 79			NC	NC	NC
LA9	Health and safety topics covered in formal agreements with trade unions.				NR		NC
LA10	Average hours of training per year per employee by employee category.	p. 81	Only total number of hours not average per employee by category.		NI	NI	NI
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	pp. 80 - 82	Limited detail given. Could be improved.		NR	NI	NI
LA12	Percentage of employees receiving regular performance and career development reviews.	p. 26			NR	NC	NC
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	p. 79	only by region - age discussed but numbers not given as with region. Board composition given.		NI	NI	NI
LA14	Ratio of basic salary of men to women by employee category.		Salary scales are set by employment grade, not gender		NC	NC	NC
<b>Social: Human Rights</b>							
<b>Performance Indicator</b>	<b>Description</b>	<b>Reference</b>	<b>Explanation</b>				
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.		Reported in applicable areas such as employment contracts		OK	OK	OK
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.		Mention made of security contracts, but more detail could be offered in future reports.		NI	NI	NI
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.		As human rights are our core business, we have not recorded which training incorporates human rights issues		NR	NC	NC
HR4	Total number of incidents of discrimination and actions taken.	p. 84	No incidents of discrimination have been reported during the year under review.		NI	NI	NI
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.		No operations are at risk		OK	NI	NI
HR6	Operations identified as having significant risk for incidents of child labour, and measures taken to contribute to the elimination of child labour.		Cotlands has no incidence of child labour		OK	NI	NI
HR7	Operations identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of forced or compulsory labour.		No operations are at risk		OK	NI	NI
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	p. 84	No percentage given, but mentioned is made of appropriate training being undertaken.		NR	NI	NI
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	p. 84			OK	NI	NI
<b>Social: Society</b>							

Performance Indicator	Description	Reference	Explanation			
SO1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.	pp. 34 - 52	The impact of our programmes are discussed under programme effectiveness as this is Cotlands core business	OK	OK	OK
SO2	Percentage and total number of programs, business units analyzed for risks related to corruption.	N/A	No incidence of corruption were identified	OK	OK	OK
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.			NC	NC	NC
SO4	Actions taken in response to incidents of corruption.	N/A	There were no incidence of corruption	NI	NI	NI
SO5	Public policy positions and participation in public policy development and lobbying.		Cotlands was not involved in any significant advocacy or lobbying activities during the year under review	OK	NC	NC
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	N/A		NR	NC	NC
SO7	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes.	N/A		NR	NR	NC
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	N/A		NC	NC	NC
<b>Social: Product Responsibility</b>						
Performance Indicator	Description	Reference	Explanation			
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	pp. 9 - 11	Improvement of services is discussed in the Director's report	OK	NI	NI
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	N/A		NR	NC	NC
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	N/A		NR	NC	NC
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes.	N/A	No issues of non-compliance to report	NR	NI	NI
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	PP. 22 - 23		OK	NI	NI
PR6	Programs for adherence to laws, standards, and voluntary codes related to fundraising and marketing communications, including advertising, promotion,	p. 56		OK	NI	NI
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	p. 56	No issues of non-compliance to report	OK	NI	NI
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	p. 56	Basic discussion.	NI	NI	NI
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	N/A	Cotlands did not receive any fines for non-compliance	OK	OK	OK