

Global Reporting Initiative (GRI) G3 Content Index

STANDARD DISCLOSURES PART I: Profile Disclosures

1. Strategy and Analysis

Profile Disclosure	Description	Reference	Explanation
1.1	Statement from the most senior decision-maker of the organization	pp. 13 – 17	The chief executive officer’s report can be found on pp. 13 - 17
1.2	Description of key impacts, risks, and opportunities.	pp. 35 – 41	Risks and opportunities are discussed under “material issues and strategy”. Impact is discussed throughout the report but particularly under “programme effectiveness”

2. Organisational Profile

Profile Disclosure	Description	Reference	Explanation
2.1	Name of the organization.	Cover	The name of the organisation is mentioned throughout the report. The inside back cover lists the names and contact details for all branches
2.2	Primary activities. Indicate how these activities relate to the organisation's mission and primary strategic goals	pp. 21 – 24,	Cotlands services are described under “what we do”
2.3	Operational structure of the organization, including national offices, sections, branches field offices...	pp. 4, 78 – 79, inside back cover	Cotlands geographical reach is illustrated on pg 4 and the contact details for each region listed on the inside back cover. The structure is depicted graphically under “governance”
2.4	Location of organization's headquarters.	Inside back cover	
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.	Inside back cover	Cotlands only operates in South Africa
2.6	Details and current status of not-for-profit registration	Inside back cover	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

Profile Disclosure	Description	Reference	Explanation
2.7	Targets audience and affected stakeholders. Markets served (including geographic breakdown, sectors served, and types of affected stakeholders/customers/beneficiaries).	pp. 4, 44 – 45	The description and map on page 4 and the list of stakeholders illustrate the geographic breakdown and beneficiaries served
2.8	Scale of the reporting organization.	pp. 26, 64, 90 – 101	The scale of the organisation has been depicted by the number of beneficiaries served, total staff and financial statements
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	All sections	The whole report deals with the significant changes that were made in the organisation over the past year
2.10	Awards received in the reporting period.	p. 47	Awards and accreditations are listed on page 47
3. Report Parameters			
Profile Disclosure	Description	Reference	Explanation
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	p. 2	Our reports are annual, and reflect our financial year, April 1 to March 31.
3.2	Date of most recent previous report (if any).	GRI table	A report is produced annually and presented at Cotlands AGM in September each year
3.3	Reporting cycle (annual, biennial, etc.)	p. 2	See scope of report
3.4	Contact point for questions regarding the report or its contents.	p. 3, inside back cover	Cotlands CEO, Jackie Schoeman, can be contacted for any questions relating to this report. The email address is jackie@cotlands.org
3.5	Process for defining report content.	pp. 2, 36 – 38, 43 – 45	The process for defining the report content is described in the “scope and boundary” section, “material issues” and “stakeholder engagement”
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	p. 2	The boundary of this report is discussed under “scope and boundary”
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).	GRI table	This report attempts to cover all the material aspects of Cotlands operations. Notes have been made throughout the report if data from specific regions has been excluded.
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.	GRI table	Nothing to report

Profile Disclosure	Description	Reference	Explanation
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. 2, 102 – 106	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.
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).	GRI table	There are no restatements in this report
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	GRI table	There were no significant changes in this report
3.12	Table identifying the location of the Standard Disclosures in the report.	p. 112	Due to space restrictions, a comprehensive table was not included in the printed report, but is available on Cotlands website: www.cotlands.org
3.13	Policy and current practice with regard to seeking external assurance for the report.	pp. 2, 102 – 106	KPMG has provided external assurance for this report on an honorary basis.

4. Governance, Commitments, and Engagement

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.	p. 75 – 79	The mandate of Cotlands management board, the list of sub committees and the names of the board members are listed under the Governance section
4.2	Indicate whether the chair of the highest governance body is also an executive officer.	p. 76	Cotlands chairman is a non-executive volunteer
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. 76 – 78	All members of Cotlands management board are non-executive volunteers
4.4	Mechanisms for internal stakeholders (e.g. members) shareholders and employees to provide recommendations or direction to the highest governance body.	pp. 44 – 45, 77	The report discusses how employees and other stakeholders can provide recommendations

Profile Disclosure	Description	Reference	Explanation
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).	GRI table	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.
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	pp. 76, 78	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. These members are indicated with a • on page 78
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.	p. 76	Selection of board members is discussed in the governance section
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.	p. 77	Policies and procedures are in place and adherence is monitored. Reporting of this needs to be improved in future reports.
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 conduct, and principles.	p. 76	Mentioned, but could be more fully reported on in future reports.
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	p.76 GRI table	Board members are required to complete annual questionnaires to evaluate their performance as a board member
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	GRI table	Discussed in a previous report but not this one as the approach remains the same – while we aim to have a positive impact, our first obligation is to make sure we do no harm.
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	GRI table	We operate within the regulatory frameworks provided by various government departments.

Profile Disclosure	Description	Reference	Explanation
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 membership dues; or * Views membership as strategic.	p. 46	Memberships and partnerships listed under stakeholder engagement
4.14	List of stakeholder groups engaged by the organization.	p. 45	Significant stakeholders listed in table on p. 45
4.15	Basis for identification and selection of stakeholders with whom to engage.	p. 44	
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	p. 45	Stakeholder groups and how they were engaged is described in the table on page 45, but not the frequency of engagement because it ranges from once-off to ongoing.
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. 35 – 38	Concerns of stakeholders not listed but they were taken into account in the preparation of this report. See “material issues and strategy” for list of concerns and the organisation’s response

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

G3 DMA	Description	Reference	Explanation
DMA PE	Disclosure on Management Approach PROGRAM	pp. 49 – 52	Partially discussed – continuous improvements made in each new report
DMA EC	Disclosure on Management Approach ECONOMIC	pp. 19, 70 and 90	Partially discussed – continuous improvements made in each new report
DMA EN	Disclosure on Management Approach ENVIRONMENTAL	p. 82	Partially discussed – continuous improvements made in each new report
DMA LA	Disclosure on Management Approach LABOUR PRACTICES	pp. 60 – 63	Partially discussed – continuous improvements made in each new report
DMA HR	Disclosure on Management Approach HUMAN RIGHTS	p. 67	Cotlands approach to human rights is discussed within the HR section
DMA SO	Disclosure on Management Approach SOCIETY	GRI table	As society is Cotlands primary focus our impact on communities is discussed through the report
DMA PR	Disclosure on Management Approach PRODUCT RESPONSIBILITY	GRI table	Cotlands does not produce any goods, but the services offered and their impact are described throughout the report

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
NGO2	Mechanisms for feedback and complaints in relation to programs and policies and for determining actions to take in response to breaches of policies	GRI table	Feedback on service delivery is received from client satisfaction surveys. No complaints were received in the past year
NGO3	System for program monitoring, evaluation and learning, (including measuring program effectiveness and impact), resulting changes to programs, and how they are communicated	p. 25	M and E discussed under “what we do”, but also in other sections throughout the report
NGO4	Measures to integrate gender and diversity into program design, implementation, and the monitoring, evaluation, and learning cycle	GRI table	Cotlands works with vulnerable young children so gender does not apply to the selection of our primary beneficiaries. The majority of our secondary beneficiaries – the primary caregivers – are women
NGO5	Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns	GRI table	Cotlands did not undertake any advocacy or public awareness campaigns this year
NGO6	Process to take into account and coordinate with the activities of other actors	p. 46	The report lists the organisations Cotlands partners with for service delivery

Economic			
Performance Indicator	Description	Reference	Explanation
NGO7	Resource allocation	p. 92	The financial statements list the operating expenses
NGO8	Ethical funding - sources of income by category and five largest donors and monetary value of their contribution	pp. 70 – 73	Sources of income and five largest donors have been assured by KPMG
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. 70 – 73, 92	The report discusses sources of income and average donations received, and the audited financial statements provide information on income and expenditure
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	GRI table	Financial risks identified in this report are not as a result of climate change, which does not pose any immediate risk to Cotlands
EC3	Coverage of the organization's defined benefit plan obligations.	GRI table	Cotlands only offers a provident fund to its staff members
EC4	Significant financial assistance received from government.	pp. 71, 108 – 109	Percentage of income received from government sources is indicated in the report and the government departments that provided funding listed under donors.
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	GRI table	Cotlands entry level wage exceeds local minimum wage in all our regions
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	GRI table	Locally based suppliers are used in all regions unless goods are donated or they can be sourced for significantly cheaper elsewhere.
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	GRI table	Procedures for hiring local staff not reported as apart from 3 foreign nationals all staff members are South African, and local to their place of employment.
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
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	p. 20 GRI table	The indirect impact on the NGO sector has been discussed repeatedly in previous reports so was not discussed again in 2013. However, the negative consequences of a struggling economy continue to present fund raising challenges for Cotlands.

Environmental			
Performance Indicator	Description	Reference	Explanation
EN1	Materials used by weight or volume.	GRI table	Not applicable
EN2	Percentage of materials used that are recycled input materials.	GRI table	Not discussed in this report as it is not applicable
EN3	Direct energy consumption by primary energy source.	pp. 81 – 84	Water usage has only been recorded for the Turffontein, Gauteng premises. Electricity and fuel consumption of all projects have been included in this report
EN4	Indirect energy consumption by primary source.	pp. 81 – 84	Basic discussion offered.
EN5	Energy saved due to conservation and efficiency improvements.	pp. 81 – 84	Basic discussion offered.
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	GRI table	No energy-efficient based products are used. An independent assessment of energy use at Cotlands head office revealed that the savings made would be so negligible that the cost would exceed the value gained.
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	pp. 81 – 85	Basic discussion offered.
EN8	Total water withdrawal by source.	p. 82	Water usage has only been recorded for the Turffontein, Gauteng premises as most of our other regions do not have water meters.
EN9	Water sources significantly affected by withdrawal of water.	GRI table	Cotlands does not require significant amounts of water for any of our operations
EN10	Percentage and total volume of water recycled and reused.	GRI table	No water is recycled or reused
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	GRI table	None of the land owned or leased by Cotlands are in or adjacent to protected areas
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	GRI table	None of our activities impact significantly on biodiversity
EN13	Habitats protected or restored.	GRI table	No habitats were required to be protected or restored
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	GRI table	None of our activities impact significantly on biodiversity

Profile Disclosure	Description	Reference	Explanation
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	GRI table	No threatened species are affected by any of Cotlands operations
EN16	Total direct and indirect greenhouse gas emissions by weight.	pp. 83 – 84	
EN17	Other relevant indirect greenhouse gas emissions by weight.	pp. 83 – 84	
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	pp. 84 – 85	Basic discussion given about reducing environmental impacts and fuel usage.
EN19	Emissions of ozone-depleting substances by weight.	GRI table	The amount of ozone- depleting substances produced by Cotlands is negligible
EN20	NOx, SOx, and other significant air emissions by type and weight.	GRI table	There are no significant air emissions from any of our operations
EN21	Total water discharge by quality and destination.	GRI table	There was no discharge of water
EN22	Total weight of waste by type and disposal method.	GRI table	Mention is made of waste management, but no numbers given. We do not have the systems in place to record this as the quantity of waste generated is negligible
EN23	Total number and volume of significant spills.	GRI table	There were no significant spills
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.	GRI table	The only waste generated by Cotlands that is deemed hazardous is medical waste. This is a very small quantity as we no longer offer health services to large numbers of children. The waste that is generated is disposed of according to prescribed guidelines and procedures
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.	GRI table	None of our operations discharge water
EN26	Initiatives to mitigate environmental impacts of activities, products and services, and extent of impact mitigation.	p. 85	Only basic information given
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	GRI table	No products produced or sold
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	GRI table	No fines received for non-compliance with environmental laws and regulations
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	GRI table	Although we are concerned about our fuel usage and the costs, in relation to industry, our usage is negligible
EN30	Total environmental protection expenditures and investments by type.	GRI table	We have not invested any money into environmental protection

Social: Labour Practices and Decent Work

Performance Indicator	Description	Reference	Explanation
LA1	Total workforce, including volunteers, by employment type, employment contract, and region.	p. 64	Employee data is listed in tables. Tables exclude volunteers as their role is supportive rather than offering a direct service to beneficiaries
LA2	Total number and rate of employee turnover by age group, gender, and region.	pp. 64 – 65	Turnover by region and gender indicated in the table
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	GRI table	The only additional benefits provided to full time employees is the provident fund
NGO9	Mechanisms for workforce feedback and complaints, and their resolution	pp. 45, 67 and 77	Mentioned in stakeholder engagement, our people and governance sections
LA4	Percentage of employees covered by collective bargaining agreements.	p. 65	Twelve Gauteng staff members belong to a trade union. None of the other regions have any union members.
LA5	Minimum notice period's regarding significant operational changes, including whether it is specified in collective agreements.	p. 62 GRI table	Staff are given the LRA recommended 60 days' notice of the organisation's intent to restructure. This is not specified in any collective agreements.
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.	GRI table	Cotlands health and safety committees have representatives from each department, which meet monthly. The average percentage across the regions is around 8%
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.	GRI table	There were no injuries, occupational diseases, lost days or work related fatalities during the year. The overall percentage of absenteeism for sick leave is 1,4%
LA8	Education, training, counselling, prevention, and risk-control programs in place to assist workforce members, their families, volunteers, or community members regarding serious diseases.	GRI table	Regular in-service training is offered to staff on HIV/AIDS, TB, infection control, and other health issues. Staff are also encouraged to undergo annual TB screening X-rays.
LA9	Health and safety topics covered in formal agreements with trade unions.	GRI table	There are no formal agreements regarding health and safety with trade unions
LA10	Average hours of training per year per employee by employee category.	p. 63	The training hours were not recorded this year, but systems have been put in place to record all training undertaken in YE 2014
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	p. 68 GRI table	All our early learning facilitators have been enrolled in a level 4 course for the next 18 months that will give them a formal qualification in early childhood development
LA12	Percentage of employees receiving regular performance and career development reviews.	p. 70	All employees receive regular performance reviews

Profile Disclosure	Description	Reference	Explanation
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	pp. 64, 78	Board composition only lists members names, employees broken down per category
LA14	Ratio of basic salary of men to women by employee category.	GRI table	Salary scales are set by employment grade, not gender
Social: Human Rights			
Performance Indicator	Description	Reference	Explanation
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	GRI table	Cotlands does not have any significant investments
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	GRI table	None of our suppliers or contractors have been screened
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.	GRI table	As promoting human rights is our core business, we have not recorded which training incorporates human rights issues
HR4	Total number of incidents of discrimination and actions taken.	GRI table	No incidents of discrimination have been reported during the year under review
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.	GRI table	No operations are at risk
HR6	Operations identified as having significant risk for incidents of child labour, and measures taken to contribute to the elimination of child labour.	GRI table	No incidents of child labour recorded
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.	GRI table	No operations are at risk
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	GRI table	No security personnel received training on any aspect of human rights
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	GRI table	No incidents of violations involving rights of indigenous people

Social: Society			
Performance Indicator	Description	Reference	Explanation
S01	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. 49 – 59	The impact of our programmes are discussed under programme effectiveness as this is Cotlands core business. Various case studies have also been included that illustrate the impact of our services
S02	Percentage and total number of programs, business units analysed for risks related to corruption.	GRI table	No incidence of corruption were identified
S03	Percentage of employees trained in organization's anti-corruption policies and procedures.	GRI table	No employees were trained on anti-corruption, but all employees are required to be familiar with, and uphold Cotlands code of conduct and ethics
S04	Actions taken in response to incidents of corruption.	GRI table	There were no incidence of corruption
S05	Public policy positions and participation in public policy development and lobbying.	GRI table	Cotlands was not involved in any significant advocacy or lobbying activities during the year under review
S06	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	GRI table	No contributions or support is offered to any political parties
S07	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes.	GRI table	Nil
S08	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	GRI table	Cotlands did not receive any fines for non-compliance

Social: Product Responsibility

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. 27 – 30	Improvements and revision of Cotlands services are discussed under the section “Why we have changed”.
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.	GRI table	No incidents of non-compliance to report
PR3	Type of product and service information required by procedures and percentage of significant products and services subject to such information requirements.	GRI table	No products or services are subject to information requirements
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes.	GRI table	No incidents of non-compliance to report
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	p. 37	Stakeholder engagement and community needs assessments identified changing beneficiary needs
PR6	Programs for adherence to laws, standards, and voluntary codes related to fundraising and marketing communications, including advertising, promotion, and sponsorship.	p. 73	Partially covered under ethical fundraising
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.	GRI table	No incidents of non-compliance to report
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	GRI table	Cotlands did not receive any complaints regarding breaches of privacy
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	GRI table	Cotlands did not receive any fines for non-compliance