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November 2012

## WWF South Africa

# Sustainability Report 2012



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## Executive Summary

The following document represents the World Wide Fund for Nature South Africa (WWF-SA) Sustainability Report for the financial year 2012. The aim was to maintain a Level C self-declared status. This is the second Sustainability Report produced by WWF-SA.

With its Head Office in Cape Town, South Africa, WWF-SA's scale of operations is primarily focused on the Republic of South Africa.

WWF-SA delivers its primary activities through 8 strategic goals, of which the first 3 strategic goals are the environmental outcomes which define WWF-SA as an environmental NGO and drive the primary activities of the organisation. The organisation has made significant strides in developing external reference groups to assist the environmental outcomes programmes in delivering the planned outcomes.

WWF-SA is a member of the WWF International network, with offices in Cape Town and Johannesburg and field offices in the KwaZulu-Natal and Western Cape provinces of South Africa. The organisation operates with 7 Operational Units each led by a Head of Unit focused on delivering the 8 strategic goals. The Heads of each of these units constitute the Executive Committee, led by the Chief Executive Officer. The Chief Executive Officer reports to the WWF-SA Board of Directors.

Historically, WWF-SA administers five Associated Trusts where each Trust is independently constituted with its own Trustees. On behalf of WWF International, WWF-SA also hosts International Programmes which have a broader geographic reach than WWF-SA.

Due to the nature of the WWF-SA business model, target audiences and affected stakeholders are often different. Target audiences are identified based on the strategic goal that is being pursued to the extent that the target audiences are engaged to meet the relevant strategic goal. The people of the Republic of South Africa are the primary target audience. These audiences range from governance, to financial, to non-financial stakeholders, depending on the strategic goal. The current target audiences are identified as government, business, catalytic partner organisations, supporters, and media.

The WWF-SA Board of Directors is the highest governance entity in WWF-SA and provides strategic and governance direction to the organisation. The Board of Directors, with a non-Executive Chair, appoints the Chief Executive Officer and is given the authority and responsibility to conduct the day-to-day operations of WWF-SA, held accountable to the Board of Directors. The Chief Executive Officer constitutes the Executive Committee for WWF-SA to assist in executing the authority, responsibility and accountability as directed by the Board of Directors.

WWF-SA has selected 21 indicator protocols to report against in terms of the Global Reporting Initiative NGO Supplement which covers the Economic, Environment, Labour Practices and Decent Work, Product Responsibility, Program Effectiveness and Society Performance Indicators.

## 1. From the CEO

WWF South Africa emulates the values of the WWF Network of being Knowledgeable, Optimistic, Determined and Engaging in how we conduct our business of inspiring people to live in harmony with nature for the benefit of our country and the wellbeing of all. However, WWF-SA firmly believes that our Integrity and Accountability are two additional values that drive our business model.

WWF-SA continues to lead in the WWF Network by setting an example for conservation in developing countries and levelling the playing fields in developed countries. This unique position as a leader in civil society on environmental issues has enabled WWF-SA to develop a significant constituency base to which WWF-SA holds itself accountable.

WWF-SA always takes a pragmatic approach, underpinned by good science, in enhancing the ability of the environmental sector to complement its economically and socially relevant paradigms to drive sustainable development.

Our priority areas for 2013 are focused on:

- increasing our achievement of conservation outcomes through both greater efficiency and an increasing capacity to deliver conservation results,
- enhancing our sustainable income flows through the building of professional teams and systems, and
- by continuing the diversification of WWF-SA's staff, including race, gender and skill sets.

With the prevailing threat of economic insecurity, it has become increasingly important for conservation organisation's to demonstrate their accountability and transparency. Key internal focus areas over the next five years are enhancing the efficiency and execution of our operations, building a culture of success, broadening and engaging with constituencies, delivering with a diverse staff complement and focused organisational learning to differentiate the value we offer the people of South Africa.

This second Sustainability Report for WWF-SA is a significant step towards holistic accountability and transparency across the work that WWF does as we engage and strive to improve our relevance in South Africa. While this report is based on self-disclosure, our intention is to progressively increase the stringency with which we perform this task. Thus, we shall over time both expose ourselves to external audit and increase the breadth with which we undertake this process.

To this end, this second WWF-SA Sustainability Report is a continued testament to our commitment to aspiring to the highest standards of efficiency and efficacy/effectiveness possible for any non-governmental organisation.

For a Living Planet,

Morné du Plessis  
Chief Executive Officer: WWF South Africa

## 2. Organisation profile

<b>Name</b>	World Wide Fund for Nature South Africa (WWF-SA)																																																										
<b>Location</b>	Cape Town, South Africa																																																										
<b>Number of Countries</b>	WWF-SA operates primarily in the Republic of South Africa. The Associated Trusts and the WWF International programmes focus, not exclusively, on Africa.																																																										
<b>Legal Form</b>	WWF-SA is a Foundation governed by a Constitution. It has members, rather than owners.																																																										
<b>Scale of Reporting</b>	<table> <tr> <td colspan="4"><u>Financial Supporters:</u></td> </tr> <tr> <td></td> <td>2011</td> <td>2012</td> <td></td> </tr> <tr> <td>WWF Members</td> <td>518</td> <td>734</td> <td></td> </tr> <tr> <td>Donors</td> <td>950</td> <td>1780</td> <td></td> </tr> <tr> <td>Corporates</td> <td>105</td> <td>246</td> <td></td> </tr> <tr> <td></td> <td><u>1 573</u></td> <td><u>2 760</u></td> <td></td> </tr> <tr> <td colspan="4"><u>Non-financial supporters:</u></td> </tr> <tr> <td></td> <td>65 962</td> <td>125 731</td> <td></td> </tr> <tr> <td></td> <td><u>67 535</u></td> <td><u>128 491</u></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total income</td> <td>R 83,7 m</td> <td>R 125.7 m</td> <td></td> </tr> <tr> <td>Number of employees</td> <td>75</td> <td>89</td> <td></td> </tr> <tr> <td>Net Assets</td> <td>R 284,7m</td> <td>R 338.3 m</td> <td></td> </tr> <tr> <td>Total Assets</td> <td>R 292,6m</td> <td>R 347.9 m</td> <td></td> </tr> </table>			<u>Financial Supporters:</u>					2011	2012		WWF Members	518	734		Donors	950	1780		Corporates	105	246			<u>1 573</u>	<u>2 760</u>		<u>Non-financial supporters:</u>					65 962	125 731			<u>67 535</u>	<u>128 491</u>						Total income	R 83,7 m	R 125.7 m		Number of employees	75	89		Net Assets	R 284,7m	R 338.3 m		Total Assets	R 292,6m	R 347.9 m	
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<b>Edition</b>	Second report																																																										
<b>Reporting cycle</b>	Annual																																																										
<b>Contact</b>	A. Morkel, <a href="mailto:amorkel@wwf.org.za">amorkel@wwf.org.za</a>																																																										
<b>Report content</b>	Based on the financial year end June 2012																																																										
<b>Boundary of report</b>	The report is restricted to WWF-SA's operation in the Republic of South Africa																																																										
<b>Board Members</b>	Mr. Valli Moosa, Chairman Ms. Cheryl Carolus Mr. David Lawrence Ms. Maya Makanjee Mr. Joe Matsau Mr. Mavuso Msimang Mr. Thebe Ikalafeng	Mr. Murphy Morobe Mr. Tony Philips Mr. Piet van Zyl Ms. Shameela Ebrahim Dr. Morné du Plessis, CEO Mr. Ian Goodwin, CFO																																																									
<b>EXCO Members</b>	Dr. Morné du Plessis Mr. Ian Goodwin Mr. Saliem Fakir Dr. Deon Nel Ms. Yolande Jacobs Mr. Zubair Sayed  Mr. Andrew Baxter Mr. Augustine Morkel,	CEO CFO Head: Living Planet Unit Head: Biodiversity Unit Executive Manager: Human Resources Executive Manager: Communications & Marketing Head: Business Development Executive Manager Operations																																																									

### 3. Primary activities

WWF-SA delivers its primary activities through 8 strategic goals:

- Maintain and enhance the integrity of South Africa's ecological assets;
- Ensure that ecological systems & their services underpin social and economic well-being;
- Address the risks and opportunities posed by climate change;
- Build sustainable funding streams;
- Broaden, engage & extend our influence with targeted key stakeholders;
- Enhance efficiency & improve execution;
- Accelerate transformation; and
- Build a culture of success (innovation & learning).

The first 3 strategic goals are the environmental outcomes which define WWF-SA as an environmental NGO. WWF-SA uses the Balanced Scorecard tool to measure its strategic performance.

To this end, WWF-SA's primary activities, underpinned by a robust scientific foundation, are:

- Engage with the Environmental Sector of South Africa to identify opportunities for WWF-SA to invest in to meet the environmental outcomes of the strategic goals.
- Through partnership networks, develop science based strategies that will position WWF-SA as a thought leader on environmental issues, especially those issues where WWF-SA seeks to strategically position itself to access catalytic opportunities.
- Conduct, coordinate and lead research focused on WWF-SA's environmental outcomes.
- Develop a portfolio of projects through a portfolio of Programmes designed to meet the environmental outcomes.
- Raise and administer funds through funding sources that identify with the work of WWF-SA to grow the financial supporter's base.
- Develop channels to engage with target audiences to promote the environmental work of WWF-SA to leverage financial and non-financial support and create awareness on environmental issues in the public and private sector.
- Environmental lobbying and advocacy work in the South Africa.
- Operational and Financial management of resources employed to leverage a high return on investment on all resources employed.

## 4. Operational structure

WWF-SA is a member of the WWF International network. WWF has 2 primary offices in Cape Town and Johannesburg, and field offices in the KwaZulu-Natal and Western Cape provinces of South Africa. WWF-SA has 7 main divisions:

- 1) Biodiversity Unit
- 2) Living Planet Unit
- 3) Business Development Unit
- 4) Communications & Marketing Unit
- 5) Finance & Business support Unit
- 6) Human Resources Unit
- 7) Directorate

The Heads of each of these Units constitute the Executive Committee, led by the Chief Executive Officer. The Chief Executive Officer reports to the WWF-SA Board of Directors.

WWF-SA administers various Associated Trusts:

- 1) The Green Trust
- 2) The Table Mountain Fund
- 3) The Leslie Hill Succulent Karoo Trust
- 4) The Southern African Wildlife College Trust
- 5) The National Parks Trust.

Each is independently constituted with its own Board of Trustees. On behalf of WWF International, WWF-SA also hosts International Programmes which have a broader geographic reach than WWF-SA:

- 1) WWF African Rhino Programme (ARP) and
- 2) WWF Global Climate and Energy Initiative (GCEI).

## 5. Target audiences and affected stakeholders

Due to the nature of the WWF-SA business model, target audiences and affected stakeholders are diverse.

Target audiences are identified based on the strategic goal being pursued through investments to the extent that the target audience needs to be engaged through WWF-SA's operations, to meet the relevant strategic goal. Depending on the strategic goal, this population is segmented and engaged through innovative strategies and tactics to achieve the strategic goal.

Similar to our target audiences, the affected stakeholders of WWF-SA are diverse. These range from governance, to financial, to non-financial stakeholders, depending on the strategic goal. Governance stakeholders are those that have a vested interest in how WWF-SA conducts its business. These are members, funders and partners. Financial stakeholders are all those entities that have a financial stake in WWF-SA. Non-financial stakeholders are those that invest time and energy to support WWF-SA's environmental

campaigns and act as ambassadors for WWF-SA.

<b>Audience</b>	<b>Profile</b>
<b>Government</b>	<ul style="list-style-type: none"> <li>• Conservation agencies</li> <li>• National</li> <li>• Provincial</li> <li>• Local</li> <li>• National Planning Commission</li> <li>• State institutions</li> <li>• Parastatals</li> </ul>
<b>Business</b>	<ul style="list-style-type: none"> <li>• Corporate partners</li> <li>• Corporate sponsors</li> <li>• Corporate members</li> </ul>
<b>Organisations</b>	Trade unions, faith-based organisations (FBOs) and other NGOs
<b>Supporters</b>	Those who do not donate but are on our database and social media platforms
<b>Members</b>	Membership will be rolled out later this year. Members will be those that sign up for monthly debit orders and become part of the 'WWF Panda Club'
<b>Media</b>	All South African media with a focus on those covering our areas of work. International media where relevant
<b>Internal</b>	<ul style="list-style-type: none"> <li>• Members</li> <li>• Conservation partners</li> <li>• WWF-SA staff</li> <li>• WWF network</li> </ul>

All stakeholders are identified through the pursuit of the 8 strategic goals, the strategic objective and the relevant targets developed per strategic goal. The criteria for stakeholder identification depend on the relevant programme or operation. Stakeholders are identified as those individuals or groups of people that have a vested interest in the work done by WWF-SA to the extent that they are affected or can be influenced by the work, or can be leveraged in implementing the work.

## 6. Governance structure

The WWF-SA Board of Directors is the highest governance entity in WWF-SA and they take responsibility for approving strategy, setting policy and guiding good governance of the organisation.

The Board of Directors appoints the Chief Executive Officer. The Board approves a Delegated Authority which empowers the CEO and senior management to conduct the day-to-day operations of WWF-SA, held accountable to the Board.

The Chief Executive Officer constitutes the Executive Committee for WWF-SA to assist in executing the authority, responsibility and accountability requirements of the Board. The Executive Committee engages with Board Committees to lead the organisation:

- Audit and Risk Committee
- Finance Committee
- Investment Committee
- Nominations Committee
- Remuneration Committee

The Board Chair is a Non-Executive officer. There are currently 11 Non-executive directors and 2 executive directors on the Board.

The Executive Committee provides strategic, operations and governance leadership for the organisation, as delegated by the Board.

All stakeholders may contact the Board directly.

For internal stakeholders (partners and employees), internal communication processes have to be followed first before resorting to direct contact with the Board.

For external stakeholders, the Annual General Meeting is the opportunity to engage with the Board formally, however, they may contact the Board directly throughout the year or through the relevant Board committee.

## 7. Standard disclosure on 21 indicator protocols

WWF-SA is aiming to maintain a Level C self-declared rating through the 21 indicator protocols prescribed by the GRI NGO requirements.

### **NGO 1: Processes for involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programmes.**

WWF-SA is guided by the WWF International Standards for Programme and Project Management defined by 5 stages namely:

- 1) Define,
- 2) Design,
- 3) Implement,
- 4) Analyse/Adapt and
- 5) Share.

The 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> stages implicitly consider affected stakeholders in the process. These standards are applied in Programme strategy development and are based on latest science and thinking and in consultation with a wide group of stakeholders depending on the strategic objectives of WWF-SA. Stakeholders are involved in the design and thinking in the development of a body of work. In specific projects and programmes affecting a wide group of stakeholders, input is facilitated through stakeholder workshops E.g. False Bay Integrated Coastal Management programme where various state and community stakeholders are consulted in the development of the common vision for the False Bay coastline. All strategies approved at Board level through the relevant Board committee.

The WWF South Africa Environmental Outcomes programmes engage with various Reference groups constituted based on the intellectual and strategic contributions constituents can make to direct the strategic intent of the WWF-SA body of work.

Living Planet Unit Reference Groups:

- Energy Access
- Transport/Low carbon
- Food/Energy/Water

Biodiversity Unit Reference Groups:

- Marine
- Land
- CAPE (Fynbos & Succulent Karoo)
- Grasslands

### **NGO 2: Mechanisms for feedback and complaints in relation to programmes and policies and for determining actions to take in response to breaches of policies.**

All feedback mechanisms are clearly communicated to stakeholders and the primary channel is through the WWF-SA EXCO. All Heads of Units are accountable for the Total Quality Management of the WWF-SA operations and are directly accessible in writing or telephonically to receive feedback and take the necessary measures through the related programme standards and employed resources.

### **NGO 3: System for programme monitoring, evaluation and learning, (including measuring programme effectiveness and impact), resulting changes to programmes, and how they are communicated.**

WWF-SA conducts quarterly review meetings to review the performance of all programmes against their work plans focusing on evaluating effectiveness of the strategy and learning for adaptation through this process. This performance is captured in a quarterly Corporate Balanced Scorecard to monitor organisation scale key performance areas for the period of review. The Corporate Scorecard is reviewed by EXCO and the Board. Each programme has dedicated programme managers reporting to the Head of the Unit to ensure quality control. The Unit Heads and Programme Managers meet to ensure Total Quality Management of Programme Effectiveness based on the standards for Programme and Projects development and against the latest external and internal intelligence gathered through the Programme monitoring systems.

In this year we concluded the WWF Sanlam Living Waters Partnerships Review completed by Aanyah Omaidien and Therese Brinkcate. For the next financial year, we are planning on doing a review of the Living Planet Unit work through an external consultant.

#### **NGO 4: Measures to integrate gender and diversity into programme design and implementation, and the monitoring and evaluation, and learning cycle.**

In a South African context, diversity is a key focus of the Transformation strategic goal. WWF-SA seeks to deliver its mandate with diversity as this will provide a competitive advantage for WWF-SA to achieve its strategic intent. Diversity and Equity in WWF-SA are driven by the CEO with the assistance of EXCO, and in particular the Executive Manager of Human Resources including the use of human resources policies.

#### **NGO 5: Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns.**

Based on the diverse range of target audiences, relative to the strategic goal in question, and the complex dynamics of the environmental sector of South Africa, WWF-SA Programmes develop robust position statements on a regular basis. For Total Quality Management in the production of these statements, weekly and quarterly planning and review meetings are held between the relevant units implicit in the development of the statements relative to the target audience in question. These position statements serve as the basis for public awareness campaigns executed by a single Unit (Communications and Marketing) in WWF-SA. The Conservation units develop science-based content and strategies in consultation with Communications and Marketing to develop advocacy positions and awareness campaigns. These strategies are translated to a Programme level per strategic objective related.

#### **NGO 6: Processes to take into account and coordinate with the activities of other actors.**

Role player identification is a key element in WWF-SA strategy implementation and therefore crucial to be considered in all planning. Role players serve an enabling role to leverage resources through critical mass generation to deliver the strategic objectives set. This is scheduled to take place formally at the Quarterly Performance Review meetings. This takes place at a Programme level and relative to the target audience in question against the relevant strategic objective. To provide a broad sample, the actors that WWF South Africa works with are:

- African Rhino Specialists Group
- Agricultural Council
- Biodiversity & Wine Initiative (150 members)
- Executants partnered with through the Associated Trusts (e.g. Wildlands Conservation Trust, SANBI, UCT, etc.)
- Responsible Fisheries Alliance
- Southern African Sustainable Seafood Initiative
- Strategic Water Alliance

## NGO 7: Resource Allocation

Stringent traditional internal financial controls are applied that start with the original receipt and continue until the appropriate disbursement. A key part of the financial controls are detailed and regular financial reporting as to the status of all resources received.

A commercially available and recognised computerised general ledger system forms the basis of the financial system. This is supplemented by a CRM system that records detailed receipts per funder and is reconciled to amounts deposited into the bank account as well as the general ledger.

The Board has delegated clear authority to Management regarding particular transactions and limits.

Cheque or electronic payments require two trusted personnel to authorise. All payments are supported by appropriately approved documentation.

External auditors are appointed and perform an annual audit. An unqualified audit opinion was issued for financial year 2011.

There are two Board sub-committees that deal specifically with finances:

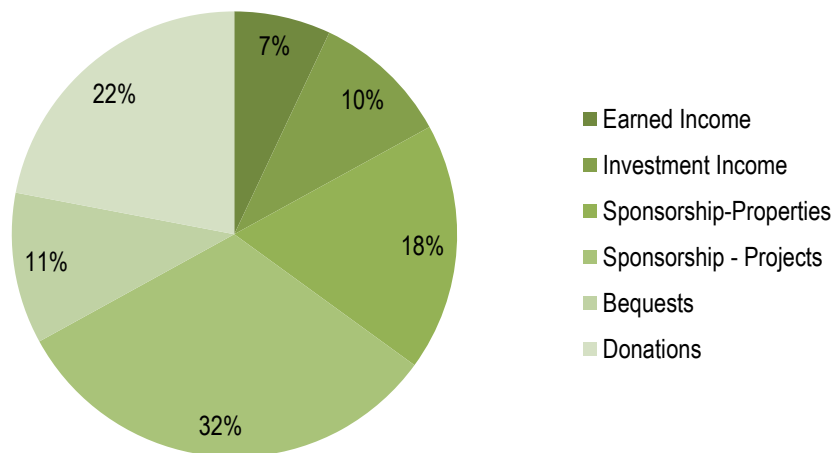
1. Audit and Risk Committee: Review the audited annual financial statements.
2. Finance Committee: Review annual budget and forecasts.

Quarterly financial reporting is performed for external funders either in standard format or funder-specified format.

Efficiency ratios are calculated, monitored and benchmarked against network and industry standards.

The audited annual financial statements are prepared in accordance with International Financial Reporting Standards for Small and Medium-Sized Entities (IFRS for SMEs).

## NGO 8: Sources of funding by category and five largest donors and monetary value of their contribution.



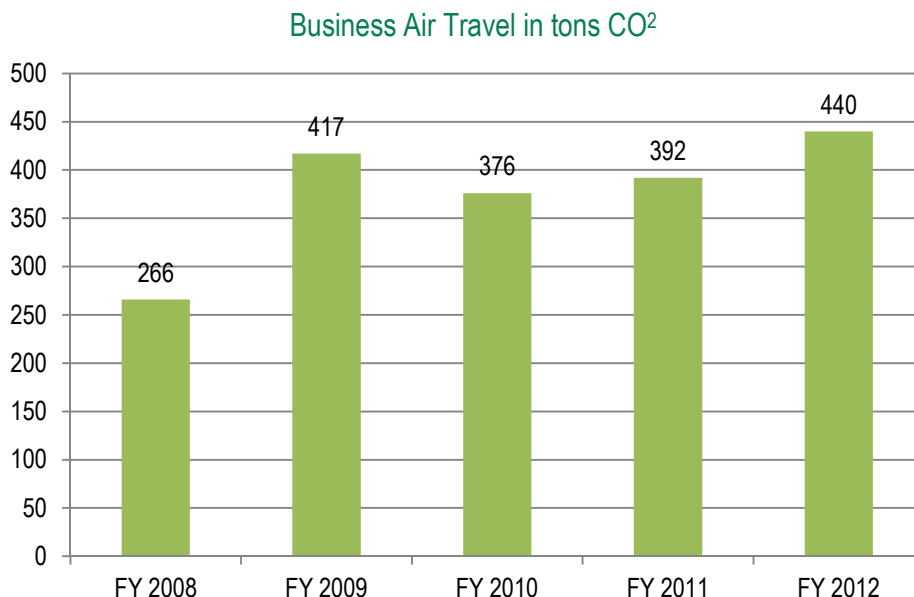
**Largest 10 donors and monetary value of contributions:**

	<b>R'000</b>
Leslie Hill Succulent Karoo Trust	20 540
HSBC	14 234
WWF International Network	11 907
Estate Dora Heyne	8 409
Nedbank	7 604
Mondi	4 394
Department of Trade & Industry	3 508
Dalib Investments	2 661
Sanlam	2 500
Hans Hoheizen Charitable Trust	2 350
	<b>78 107</b>

**EN16: Total direct and indirect greenhouse gas emissions by weight**

The WWF-SA Head Office is based in Cape Town. A second office is also maintained in Johannesburg. Total greenhouse gas emissions based on purchased electricity consumption was 122.1 tons (up from 64.4 tons – part of year in new premises).

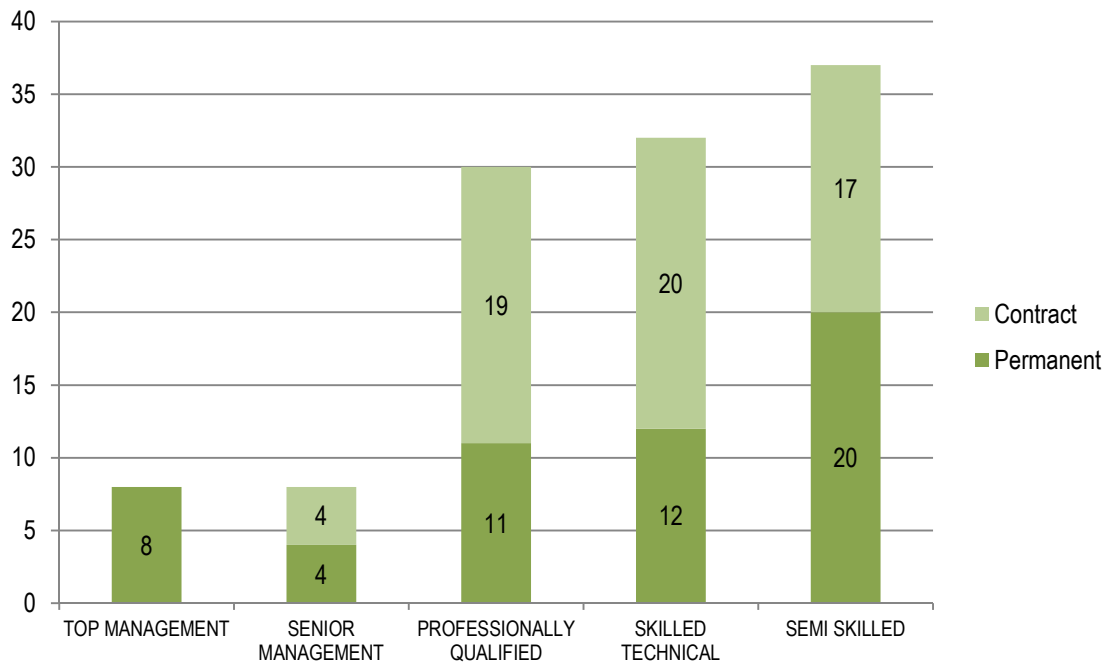
**EN 17: Other relevant indirect greenhouse gas emissions by weight.**



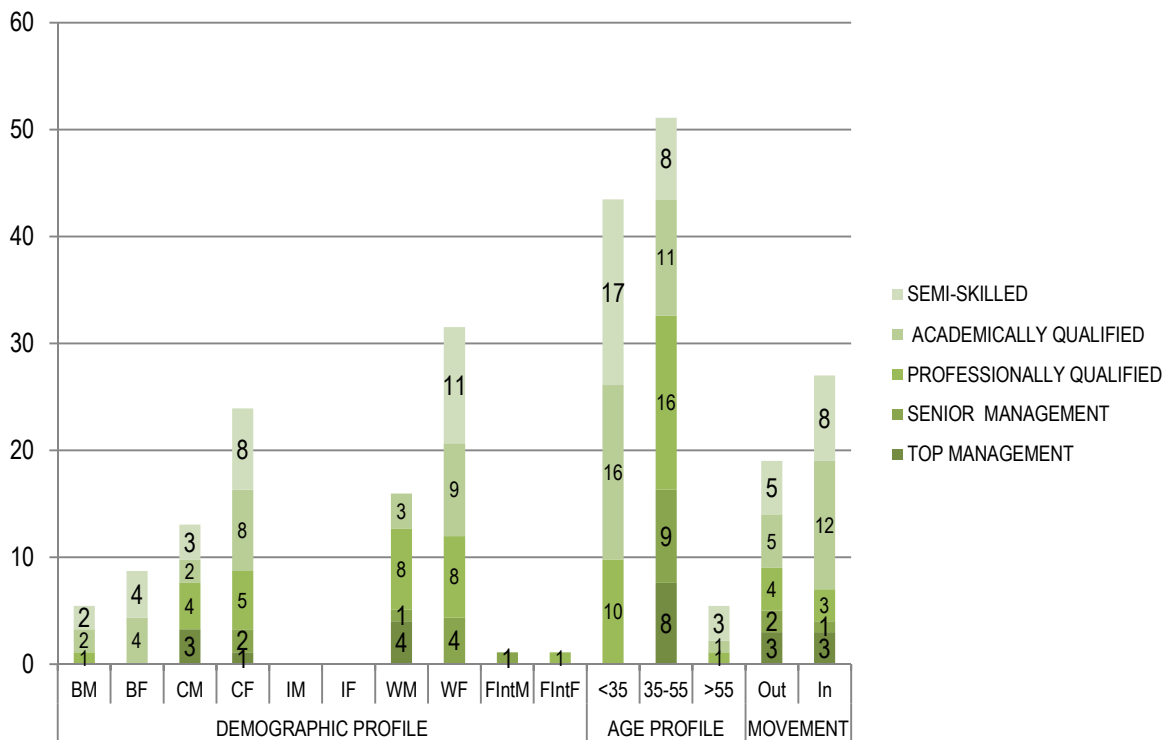
**EN 18: Initiatives to reduce greenhouse gas emissions and reductions achieved.**

A video conference facility was installed in the Johannesburg and Cape Town offices to encourage less business air travel between the offices. The facility has also been successful in facilitating committee and external meetings that would otherwise have required air travel. Monthly monitoring and reporting of the business air travel with a view to reducing the carbon footprint.

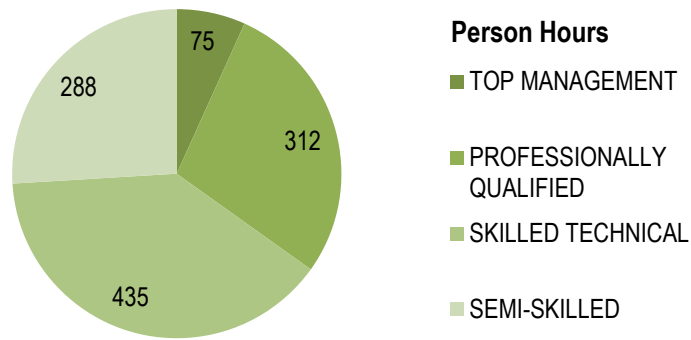
**LA 1: Total workforce , including volunteers, by employment type, employment contract and region**



**LA 2: Total number and rate of employee turnover by equity and age group**



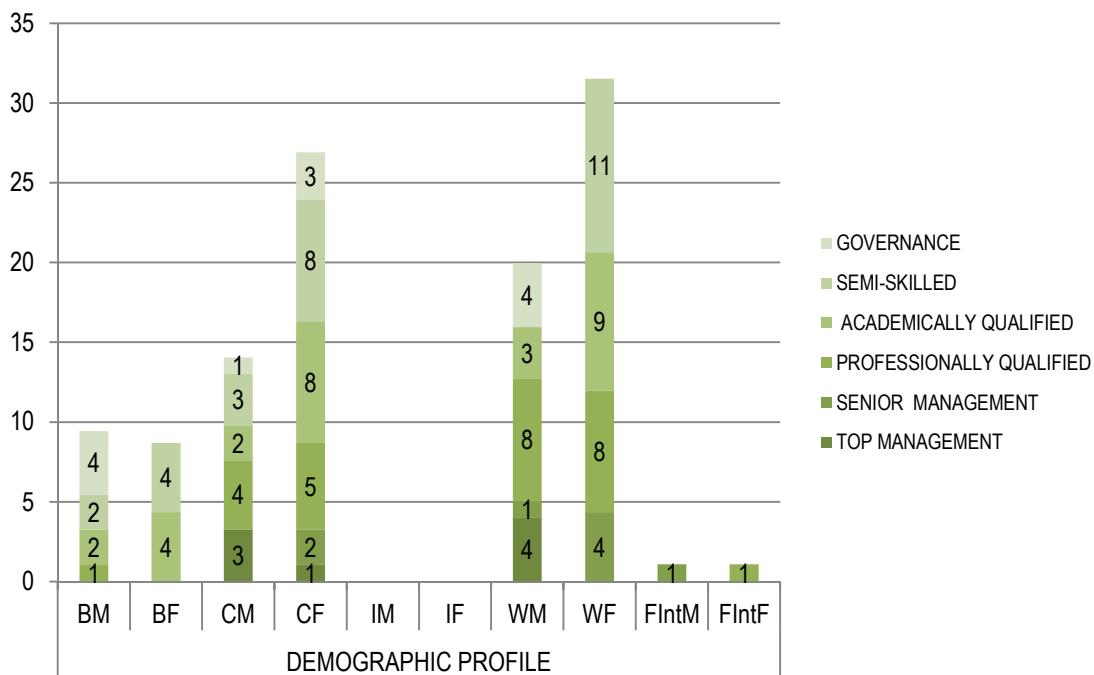
**LA 10: Average hours of training per year per employee by employee category**



**LA 12: Percentage of employees receiving regular performance and career development reviews**

100% of employees received informal annual performance review assessments linked to the annual financial remuneration cycle. Performance reviews were focused on individual performance in terms of the 12 month priority targets and workloads and a determinant in deciding on salary increases.

**LA 13: Composition of governance bodies and breakdown of employees per category according to gender and other indicators of diversity.**



**SO 1: Nature, scope, and effectiveness of any programmes and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.**

WWF-SA Programmes engage with role players as executants where the executants are in direct contact with communities (interested and affected parties). Impacts on communities

are measured through the projects plans in terms of risk assessments. The primary risk is brand reputation risk and programme effectiveness and all project outcomes are evaluated against these risks. At a programme level, the portfolio of projects, in terms of their impact for the programme, is reviewed quarterly at scheduled review and planning meetings. This applies to all programme projects executed by WWF-SA. The WWF International Standards for Programme and Project development also flag this aspect in the programme development process.

### SO 3: Percentage of employees trained in organisation's anti-corruption policies and procedures.

100 %.

WWF-SA has adopted a new WWF network standard on fraud and corruption and a program followed to introduce and train all current as well as new employees going forward.

### SO 4: Actions taken in response to incidents of corruption

No incidents of corruption reported during the financial year under review.

### PR 6: Programmes for adherence to laws, standards, and voluntary codes related to fundraising and marketing communications, including advertising, promotion, and sponsorship.

WWF SA is registered in terms of the Non-Profit Organisation Act No. 71 of 1997 and is also compliant with the Income Tax Act No 58 of 1962 where WWF-SA issues S18A certificates to companies for donations. WWF-SA is a registered public benefit organisation in terms of the Income Tax Act and we are therefore able to issue S18A certificates (subject to the provisions of the Income Tax Act) to our donors. Donations made to WWF are tax deductible and the S18A certificate allows our donors to qualify for an income tax deduction. WWF-SA is guided by the Consumer Protection Act No. 68 of 2008, the South African Independent Communications Authority Protocols and the WWF International Standards for Programme and Project development. Please review our Promotion of Access to Information Manual on the WWF-SA website ([www.wwf.org.za](http://www.wwf.org.za)).

### EC 1: 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

#### WWF SOUTH AFRICA

#### Statement of direct economic value generated and distributed for the year ended 30 June 2012

	R'000 2012	R'000 2011
<b>Direct economic value generated</b>		
Net income	125 680	83 677
<b>Economic value distributed</b>	72 037	60 718
Operating costs	10 450	10 681
Permanent employee costs	20 144	15 307
Conservation projects	41 443	34 729
<b>Economic value retained</b>	<u>53 643</u>	<u>22 959</u>