



WWF *for a living planet*



Practising what we preach

WWF-UK Environmental Report 2003-2004

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1.0 Introduction



*by Robert Napier
Chief Executive*

WWF's mission is to conserve nature by building a future in which people live in harmony with the natural world. We all have an impact on the environment and WWF is no exception. However, while striving to fulfil our mission and in delivering our global conservation programme, we understand how fundamental it is to be practising what we preach.

These are challenging times in the charitable sector and rightly so: at no time before has the spotlight shone so brightly on NGOs in terms of our own accountability agenda. It is vitally important that we are able to demonstrate our accountability and credibility. Communicating our environmental performance is just one of the ways we can do this.

Over the last decade, WWF-UK has implemented a corporate environmental policy based on continuous improvement and has developed an internal Environmental Management System (EMS) to manage its implementation. The EMS, which incorporates our day-to-day activities, has been established to reduce our impact in the areas of staff travel, energy consumption, waste, procurement and our corporate policies – all of which were identified as key areas of environmental impact during our initial environmental review in 1994.

This is WWF-UK's fifth Environmental Report. It looks back on our environmental performance over the last 12 months and describes areas where we have made progress and the areas that still pose a challenge to us. Overall, our performance during this reporting period has been good in some areas but in need of improvement in others.

Our performance data in the area of waste is good, but travel is poor, especially to our WWF offices in Scotland and Switzerland, where more sustainable

forms of travel are available. As a result, we have put in place a new sustainable travel policy containing instructions for staff to take the train to Scotland and use phone or video conference to replace travel to our WWF International Office in Switzerland. However, good long-term environmental performance improvements also need to be supported by robust systems. This year we have continued to make improvements to the underlying data collection methods and to embed the environmental systems into the wider corporate management and operational processes.

A challenging work schedule has been set for the year ahead. We are undergoing our corporate strategic planning process and will be aligning our environmental management programme with the overall direction that the organisation is headed over the next five years. As part of this progress, we will be producing an environmental strategy and will report back on its implementation in next year's Environmental Report.

To ensure our environmental systems and reports are up to the highest standards, we subject them to a rigorous audit process. The Environmental Report is externally verified biennially. We subject the report and underlying environmental systems to a biennial internal audit process, as well. This year our report has been verified by our external auditors SGS and a verification statement is included as part of this publication.

We have minimised our printing costs and environmental impact by publishing the full report in a downloadable PDF format on our website at www.wwf.org.uk. We welcome feedback and comments and are always happy to receive your suggestions on how we could do things even better next time. Please e-mail ems@wwf.org.uk. If you wish to track our performance over the years, you will also find previous reports on our website.

2.0 Organisational structure

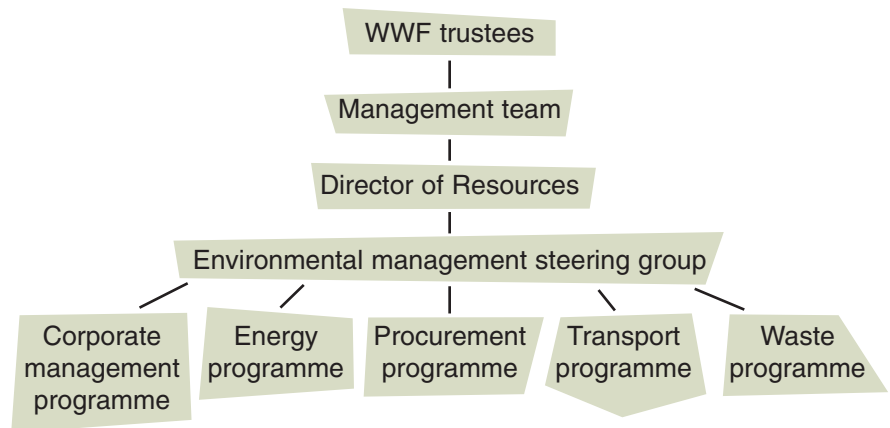


WWF, the global environment network, was established in 1961. It runs a network of national, programme and associate offices in more than 50 countries, and has projects in more than 100 countries across all six continents. To be effective in our work, we have to confront some of the critical global threats that undermine the health and security of the natural world and the

people and wildlife that depend on it. We do this by seeking solutions to global threats by working in partnership with others. WWF engages with partners who can make a real difference in the world, such as governments, NGOs and aid agencies, business and industry, schools and colleges, local authorities and devolved administrations.

WWF-UK is part of this global environment network. Around 70 per cent of WWF-UK's funds are directed around the world, helping to protect and maintain biodiversity in precious eco-regions. The remaining third is spent in the UK to help people find more sustainable ways of living. An overview of WWF-UK's work during the reporting period can be found in our Annual Review.

3.0 WWF-UK EMS Structure



The Environmental Management System is managed by the structure shown above. Our trustees have a significant role to play in the maintenance and performance of the EMS, and our own internal accountability and corporate social responsibility (CSR) agenda is being seen as an increasingly important aspect of their governance role.

The management team has overall executive responsibility for our environmental performance and for management reviews and approves the annual environmental report. They approve corporate aspects of the EMS such as the environmental policy and ensure that the operation of their individual divisions is undertaken with adequate environmental considerations.

The Director of Resources has overall responsibility for WWF-UK's environmental systems and as chair of the Environmental Management Steering Group approves the content of environmental programmes and statements issued by WWF covering its environmental management and related areas of ethical conduct.

The Environmental Management Steering Group oversees, directs and coordinates all EMS activities across the organisation and between its departments and meets regularly to check progress. Management plans for each programme have been structured to manage the significant direct effects of energy consumption, staff travel, waste generation, procurement practices and

our corporate relations. In the 1994 Initial Environmental Review, these direct effects were identified as the most significant.

The Environmental Manager is responsible for maintaining the overall system, monitoring and auditing progress, internal communications, reporting, staff training and producing management reviews. The Internal Auditor monitors progress continually and performs a detailed internal audit in the years when we do not go through the external verification process. Environmental considerations are also part of the Internal Auditor's annual audit programme, as one of the ways the EMS is embedded into the organisation's management culture.

4.0 EMS overview



We take a priority-driven approach to our EMS. First in the sense that the EMS covers the key issues that were identified in our initial Environmental Report back in 1994. Second, because we aim to make the greatest possible reductions to our overall impact by putting the most effort into tackling the major key issues within the framework of our EMS. We have identified staff travel, our supplier and corporate relationships as focus areas of the EMS. This approach allows us to be strategic and make the best use of the resources we have available for the EMS programme. Our environmental reporting period tracks WWF's financial year which runs from the first of July to the end of June, each year. This is the period covered by this report unless specifically stated against published data.

WWF-UK has 11 office sites. A total of 84 per cent of staff are based at Panda House and Dolphin House, our Head Office complex in Godalming, and we have an office in each of the devolved countries, two offices in Wales, another four across the English regions and one project office in Penzance. Overall WWF-UK employs 326 staff across all our UK office sites.

Environmental considerations are embedded into all our corporate policies, such as the business and industry

engagement policy, socially responsible investment policy and the sustainable travel policy. Information about our EMS is available to staff on our intranet. All new staff members receive environmental training during their corporate induction, and further training is carried out with posts that have an important role to play in delivering aspects of the environmental management programme.

We have met two out of the three targets in this overview section. We have developed a set of environmental performance indicators that will be used to track our performance across all the issue areas of the EMS. Our new upgraded finance system, being launched across the organisation during the summer of 2004, will allow us easier and better access to environmental costs and performance data and will allow us to implement an interim internal performance reporting system during the 2004/05 financial year. This new system will report against the newly agreed Key Performance Indicators. A new environmental policy has been agreed and is published on page 19.

We have decided to delay our environmental accounting activities due to the implementation of the upgraded financial system and structural changes. We will explore environmental accounting as one potential component of our future environmental reporting process, which itself is part of the development of an environmental and responsible office strategy.

Key: ✓ Target met
~ In progress
X Target not met

Previous Target: Develop a set of Key Performance Indicators (KPIs) for each area of the EMS, to aid internal communication of environmental performance and for publication in the annual Environmental Report. ✓

Previous Target: To review and update the corporate environmental management policy by the end of the 2003/04 financial year. ✓

Previous Target: To publish a set of environmental accounts in the WWF-UK Annual Report and Financial Statements by November 2004. X

New Target: To incorporate WWF's Invest in Fish partnership project office into the scope of the EMS, by July 2005.

New Target: To carry out an environmental reporting review by July 2005.

New Target: To produce an Environmental and Responsible Office strategy by July 2005.

New Target: To produce an internal communications campaign for the environmental management programme by July 2005.

New Target: To implement an interim internal reporting mechanism, based on the KPIs, by July 2005.

New Target: To produce an ecological footprint for Panda House by July 2005.

5.0

Direct effects

performance report



5.1 Energy Consumption

Climate change is one of WWF's six global priorities. We consider climate change, caused by the increase of carbon dioxide (CO₂) and other greenhouse gases in the Earth's atmosphere, to be one of the greatest threats to people and nature. Anthropogenic emissions of CO₂, mainly from fossil fuel combustion, are enhancing the natural greenhouse effect, leading to a major change in the world's climate with potentially catastrophic consequences for habitats and species, including humans and their communities.

Addressing our own CO₂ emissions is of fundamental importance to us. WWF-UK has a direct impact on climate change from the energy we consume in our UK offices to provide heat and power and from staff travel. Overall, our corporate CO₂ emissions were approximately 654,364 kg CO₂. This excludes emissions from gas, which we offset (see below), and climate change emissions resulting from the disposal of our waste.



5.1.1 Electricity consumption

In April 2002 the UK government introduced the Renewables Obligation (RO), which obliges all electricity supply companies to source a growing percentage of their electricity from renewable energy in order to reach a 10 per cent government target by 2010. This greatly changed the way the green electricity market operates. A significant proportion of renewable energy is now earmarked for the RO, including the majority of renewable energy sold as green tariff electricity. And so the vast majority of green tariffs are not providing extra demand for renewable energy in the commercial electricity market place in the way they once did.

We purchase the bulk of our electricity from Ecotricity who supplies us with new green energy and which builds and supplies additional renewables capacity in the UK.

In short, the RO and green energy tariffs have provided an excellent mechanism to kick-start the UK renewable energy market. However, in order for the UK green energy market to continue to move forward and grow, we need to build new renewable electricity generators to provide additional green energy, since all currently available renewables capacity is now being used to meet government targets.

At present there are two main green electricity suppliers in the UK that are supplying additional renewable energy in the UK which is not soaked up by the RO, namely electricity supply companies – *Good Energy* and *Ecotricity*.

Good Energy is a renewables electricity supply company based in Chippenham which has become the first company to retire Renewable Obligation Certificates (ROCs). These are issued to all renewables companies for supplying green energy and are subsequently sold into the energy market to power companies who are required

by government to meet their targets on green energy. By retiring the equivalent of an additional 7 per cent of its ROCs, Good Energy is effectively increasing the Government's target which in turn will encourage investment and growth in the renewables market.

However, we have decided to purchase the bulk of our electricity from Ecotricity's new energy tariff. Ecotricity is a renewable energy company that focuses its resources on building new renewable energy generators to create additional renewables capacity for use in the UK energy market.

Under this new energy tariff, Ecotricity is developing new wind infrastructure to match at least 10 per cent of our electricity use every year, which will increase annually so that after 10 years we will have helped develop enough additional capacity to equal our consumption. This will all be additional renewable energy to what is presently available in today's green energy market. Ecotricity is committed to increasing the

Benchmarked electricity consumption figures for WWF-UK's office sites (kWh/per capita)

Office	Usage (Kwh) 02/03	Per Capita Usage (Kwh) 02/03	Usage (Kwh) 03/04	Per Capita Usage (Kwh) 03/04
Caernarfon	No data - managed office			
Cardiff	No data - managed office			
Dolphin House g	54,619	1,560	58,481	1,392
London	9,080	3,027	12,993	4,331
Midlands	No data - managed office			
North	6,423	1,285	9,583	1,597
Northern Ireland	13,510	4,503	18,985	4,746
Panda House g	242,257	1,249	265,619	1,165
Penzance	Not yet incorporated into the EMS			
Scotland	43,594	2,626	48,447	2,550
South-west	No data – estimated bills			

New Benchmark: WWF-UK's CO₂ total emissions from electricity consumption are 148,253 kg CO₂. This is an increase of 2 per cent on last year's figures.

g gas powered heating system and our CO₂ emission from gas are offset

Since energy consumption is the main environmental impact in the regional/devolved offices we publicly report on this data. Data for waste and purchasing was found to be insignificant as a percentage of the overall total and has not been included in this report. However, we will still collect this data for monitoring purposes.

green content of its customers' electricity by at least 10 per cent each year, which is 10 times the rate of increase required to meet the new government targets.

We believe that Ecotricity's new green tariff now represents one of the two best options available for supporting the development of commercial renewable energy in the UK. Purchasing our energy from Ecotricity in this way also reflects the long-term aspirations of the government's energy policies, as set out in the Energy White Paper published in February 2003. This outlines the government's wish to see a large expansion in renewable energy and a low carbon economy. It aspires to deliver a 60 per cent reduction in CO₂ emissions by 2050 (compared with 1990 levels).

We feel that unless purchasing a green tariff leads to additional demand for renewable energy – beyond the demand created by the RO to meet the governmental targets – it would seem disingenuous to claim that our emissions are zero CO₂. After all, the green electricity we are purchasing would be fed into the grid regardless of whether WWF, or anyone else, is using it. Our actions are having no effect on CO₂ emissions, so we should not claim that they are. To do so, we believe, would set up double accounting of CO₂ emissions across the market place. So since we are only purchasing additional renewables capacity at a rate of 10 per cent each year, this is how we have decided to structure our reporting calculations:

In order to report on our CO₂ emissions from electricity consumption, we will use the standard grid conversion figures until we receive clearer reporting guidance from the Department of Environment, Food and Rural Affairs on how to report on CO₂ emissions from green tariffs after introduction of the RO into the energy marketplace. Those offices registered with Ecotricity will also have an annual 10 per cent reduction figure factored into the standard grid conversion figure for each year we have been on the tariff.

We have met most of our targets in this section. We have produced an integrated energy purchasing and energy management policy and strategy that commits us to buying new green energy to power our offices and lays out a long-term approach to integrated energy procurement and

efficiency across all WWF-UK's office sites. In the case of our managed offices, we will promote our new energy policy and influence the landlord to buy new green energy from Ecotricity, but of course we do not have direct control over this decision. We have set a target this year to develop a staff environmental awareness campaign that will encompass all the issue areas in the environmental management programme. Office energy efficiency initiatives will form an important part of this wider campaign and will also help meet the second part of the target in this section that will be implemented during the 2004/05 financial year.

We have not met our target of reducing WWF-UK's CO₂ emissions from electricity consumption by 10 per cent. The 10 per cent emissions reduction should have been obtained from the further 10 per cent of new green energy being added into our new green energy tariff from Ecotricity at our main office site – Panda House. This target assumed that our actual electricity consumption was to stay the same against the previous year's figures. However, there were a number of large projects being implemented during the year that increased workload and as

a consequence, increased the opening hours of Panda House overnight and over weekends resulting in increased energy consumption. One of these projects was in-sourcing our Supporter Management Database that was previously handled by a third party, which required in house servers to be installed to run the new system. A heatwave during July and August 2003 meant cooling fans were in use in Panda House which also increased energy consumption.

During the 2004/05 financial year staff previously based in Dolphin House will be moved back into Panda House and Dolphin House rental will be terminated. Meeting room facilities are being rented in the building next to Panda House and this decision will reduce WWF-UK's operational costs and premises footprint, but will increase the usage and associated electricity consumption in Panda House due to greater numbers of staff being located there. For next year our aim is to reduce per capita electricity consumption but to maintain the absolute CO₂ emissions figures from our use of electricity due to the greater numbers of staff being based in Panda House.

Previous Target: To develop a set of KPIs covering energy consumption for all WWF-UK's office sites, which will be used to measure performance in future environmental reports. ✓

Previous Target: To reduce WWF-UK's CO₂ emissions from the use of electricity by 10 per cent of the new benchmark figure by 1 July 2004. ✗

Previous Target: To produce an internal five-year energy efficiency and awareness strategy (as a result of an up to date energy efficiency audit), by the end of the 2003/04 financial year. ✓

New Target: To encourage the landlords of our managed office sites to convert to Ecotricity's new green energy tariff, by July 2005.

New Target: By 1 July 2005 to have maintained Panda House's CO₂ emissions from the use of electricity against 2003/04 data due to Dolphin House staff moving back into Panda House, by 1 July 2005.

New Target: To sign Ecotricity's Merchant Wind Power supplier agreement, as part of the new integrated energy procurement and efficiency strategy, by July 2005.

New Target: To install a woodburning boiler in WWF-Scotland's planned new office premises by July 2005.

New Target: To install energy-saving IT equipment through the phased replacement of CRT monitors with flat screen monitors, so that 50 per cent of all monitors are flat screen by July 2005.



5.1.2 Gas consumption

We use gas in Panda House and Dolphin House for heating and to provide hot water. These are the only sites using gas; our regional/devolved offices use electric night storage heaters or are part of a managed office and therefore outside our direct control.

During the reporting period our total emissions from gas usage at Panda House and Dolphin House were 90,345 kg CO₂. Of this, 75,799 kg CO₂ or 84 per cent of the overall figure resulted from gas use in Panda House, where the majority of staff are based, and 14,546 kg CO₂ resulted from gas use in Dolphin House, where 35 staff are based. For Panda House this is an increase of five per cent, after last year's reduction of 11 per cent. For Dolphin House this is a further reduction of six per cent after the reduction of nearly nine per cent on last year's figures. Overall this represents an increase of three per cent on CO₂ from gas emissions since last year.

In per capita terms, gas usage in Panda House results in 27.7 kgs CO₂ per capita per month and in Dolphin House per capita emissions are 28.86 kgs CO₂ per capita per month.

Once again we have offset our emissions from gas consumption. We have used a European company called 500 PPM who initiated the purchase of an equivalent amount of high-quality emission reduction benefits to offset our CO₂ emissions from our use of gas. "500 PPM" means 500 parts per million – a crucial value for climate protection because it describes a point at which the concentration of greenhouse gases in the atmosphere should be stabilised. We have paid 500PPM to offset our emissions by supporting (in partnership with other stakeholders) a Brazilian project that uses urban solid waste from Rio de Janeiro to generate electricity. The project reduces greenhouse gases through lower use of electricity generated from fossil fuels, and the reduction in emissions of biogas which contains methane – a powerful greenhouse gas. The project is also a gold standard initiative which ensures that the emission reductions are additional, independently verified and credible. It also creates new investment in renewable energy technologies.

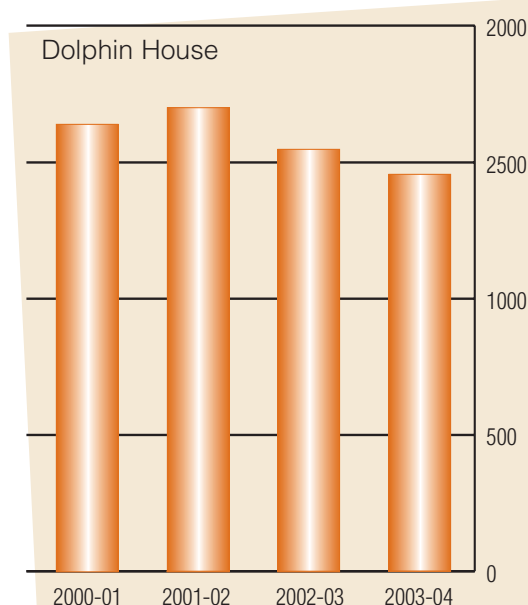
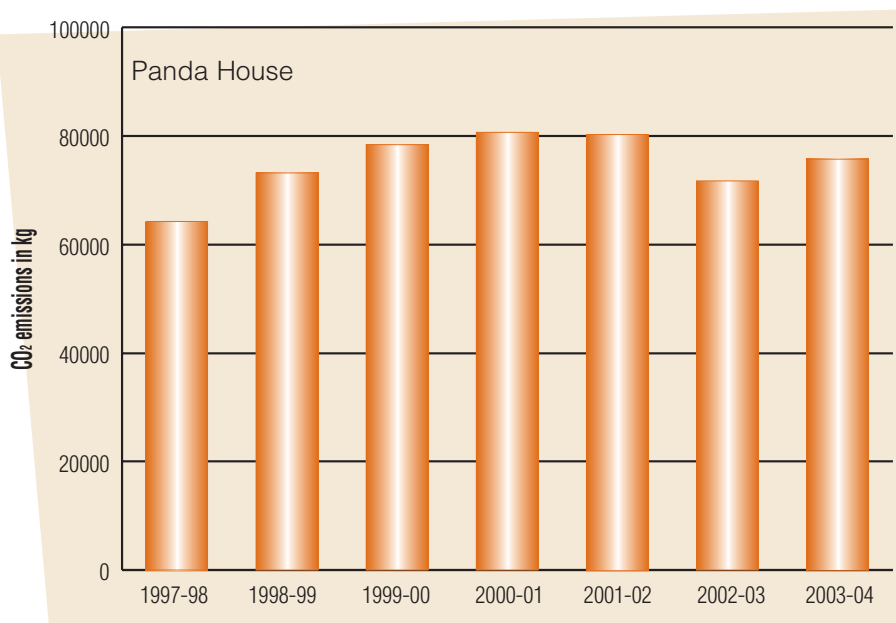
We have paid 500PPM to offset our emissions from our gas consumption. We do this by supporting a Brazilian project that is reducing greenhouse gases through its use of urban waste to generate electricity.

We have shown our CO₂ emissions data from our use of gas as an annual, rather than monthly, figure so that our environmental performance can be more easily monitored across the years.

Previous Target: To offset CO₂ future emissions from gas consumption for the reporting period 2003/04. ✓

New Target: To offset CO₂ future emissions from gas consumption for the reporting period 2004/05.

Graphs showing CO₂ emissions from gas consumption





5.1.3 Transport

WWF-UK is part of a global organisation. We work in more than 90 countries and in order to carry out our vital international conservation work it is inevitable that staff need to travel overseas. We recognise this as our main direct impact on the environment, which has been under considerable scrutiny over recent reporting periods. Over the lifetime of our new corporate strategy we aim to reduce the impact from staff travel to the lowest practicable level. To do this effectively over the long term, we recognise that there is a need for the whole WWF network to tackle its travel pattern. Alongside our own travel reduction initiatives, we will be influencing other key offices around the network to reduce travel and increase use of teleconferencing and videoconferencing.

We have set ourselves a challenging target of reducing travel-related CO₂ emissions by 25 per cent of the benchmark figure by 2010 and last year we published a pilot benchmark, which we said we would test against this year's figures, before setting it in stone. During the year our travel management system has been under heavy scrutiny and we

have carried out our most comprehensive data capture, audit and data analyses exercise yet. The results have led to a new tougher Sustainable Travel Policy being put in place and the internal role of Chief Travel Coordinator being designated to the Environmental Management Unit to monitor and manage its implementation. The cornerstone of the new policy is set out in the environmental policy statement, which states:

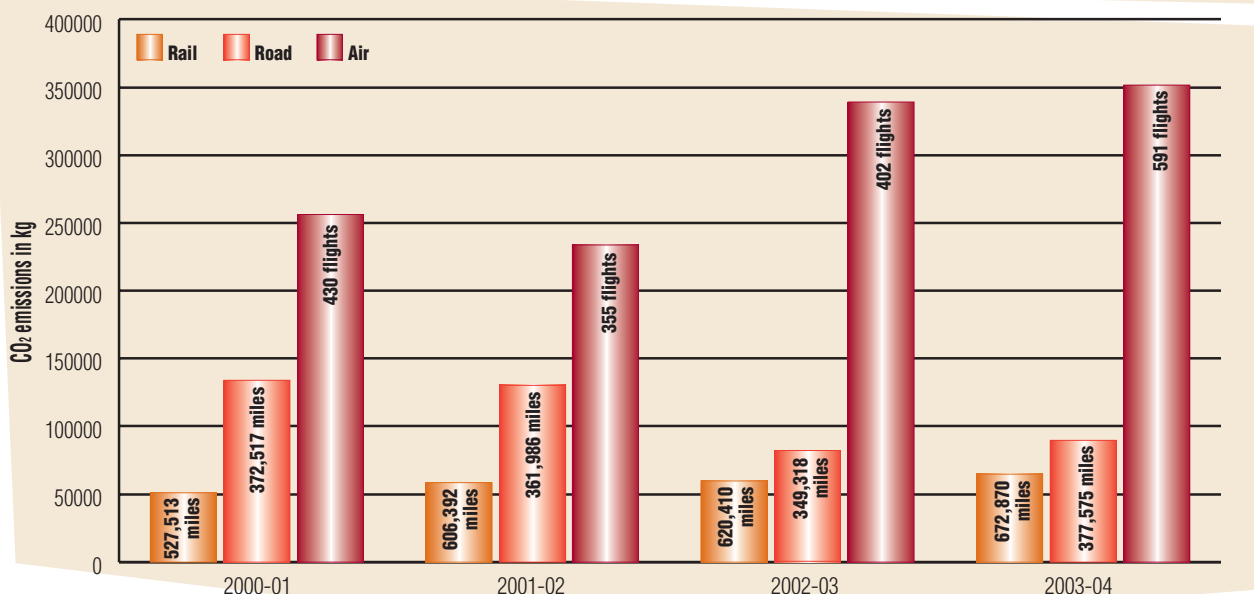
"WWF-UK is committed to reducing its impact from staff travel. By minimising the need for travel and using more sustainable modes of transport, staff are helping WWF to meet its environmental objectives. When planning to travel, staff should regard the environmental costs of travel ahead of consideration of the financial and social costs. It is fundamentally important that staff help WWF to practice what it preaches."

Having carried out a thorough and accurate data audit during the year we need to re-set our benchmark at a higher level than the pilot benchmark suggested. Our long-term target, as previously stated, is to reduce travel-related CO₂ emissions by 25 per cent

of the benchmark figure by 2010. To help us meet this target we will set annual milestones. The first annual milestone will be a five per cent reduction of travel-related CO₂ emissions by the end of the 2004/05 financial year. As part of our travel reduction programme we are focusing on reducing the number of trips to the WWF International office in Switzerland, eliminating flights within the UK (except to and from Northern Ireland) and increasing use of the telephone and video conference equipment. This tougher Sustainable Travel Policy and corporate stance on staff travel is being widely promoted throughout the organisation. Travel will also be one of the main issue-campaigns forming part of the staff environmental awareness campaign. We will report progress on the travel reduction programme in next year's Environmental Report.

The new benchmarked figure for WWF-UK's travel is 506,111 kg CO₂.

Graph showing staff rail, road and air travel



Flight related CO₂ emissions have been captured using an internally developed data capture spreadsheet embedded with a CO₂ calculator provided by Future Forests. Travel Approval Forms are required to be completed by staff travelling 200 miles or more, enabling flights and long distance rail journeys to be captured accurately.

Corporate travel-related emission reduction schedule

Benchmark = 506,111 kgs CO₂

Annual milestone minus 5 per cent reduction = 480,805 kgs CO₂

Long-term emissions target = 379,583 kgs CO₂ by 2010.

We are committed to reducing our impact from staff travel. By minimising the need for travel and using more sustainable modes of travel, we aim to achieve our CO₂ emissions target.

Rail, Road and English regional travel

Road and rail travel also contributes to our environmental impact. Over the reporting period, our staff travelled 672,870 miles by rail and 24 per cent of journeys to our office in Perthshire were by rail. We are taking steps to reverse this trend with the implementation of our new Sustainable Travel Policy.

Our road transport is the distance covered in our pool cars, hired vehicles and personal cars. The work of our regional staff is such that they often have to move heavy or awkward loads and need to travel to and from meetings with volunteer groups, often late at night and in rural areas. The best and safest available option is therefore often the car. We have a small fleet of Toyota Prius cars, which use a highly efficient, low emissions 1.5-litre petrol engine, an electric motor, or a combination of both. As a result, in many high-density traffic situations, Prius is totally emissions-free. The Toyota Prius is capable of achieving approximately 60mpg around town and emits 120g/km of CO₂ (around 40 per cent less than a similar conventional, automatic petrol-engined car). We believe that it is the cleanest vehicle technology currently on the market, which together with our continuing reduction in road journeys, will minimise the impact of our transport activities on the environment.

Previous Target: To test the staff travel benchmark to ensure accuracy, by 1 July 2004. ✓

Previous Target: To launch the pilot phase of the CO₂ budgeting system and fully integrate it into the travel approval system. ~

Previous Target: To increase the ratio of distance travelled by rail compared with road by the end of the 2003 reporting period (ratio currently 1.77606 to 1). X

New Target: To reduce the CO₂ emissions from staff travel by five per cent of the benchmark (2003/04 data) by July 2005.

New Target: To reduce the number of flights to WWF International, in Switzerland, by 10 per cent.

New Target: To increase the ratio of rail journeys compared to flights to WWF Scotland to 75 per cent.

New Target: To increase the ratio of distance travelled by rail compared with road by the end of the 2004 reporting period (ratio currently 1.8 to 1).

New Target: To design and implement a training programme for the Travel Coordinators by July 2005.

Current Target: To produce a five-year strategy for increasing the use of the videoconferencing equipment and to explore WWF network opportunities to facilitate the delivery of this strategy by the end of the 2004/05 financial year.

Last year we saw the benefit of that decision as we reported an impressive reduction of 37 per cent from road transport-related CO₂ emissions over last year's figure. This year our CO₂ emissions from road transport increased by 8 per cent. This was due to an increase in the number of staff using personal cars for business journeys, where we obviously do not see the benefits of the Prius's engine technology. We will be taking steps to reduce the number of staff using their own cars and increase the controls on using personal cars for business purposes when there is a pool car available. As a result this is the first year since we starting reporting that we have not met our target of improving last year's ratio of rail mileage compared to road mileage.

Videoconferencing and teleconferencing

We are taking a strategic approach to promoting videoconferencing as a viable alternative to travel because it will be successful only if other WWF offices are also on board. Since one of the limiting factors has been a lack of similar facilities elsewhere in the WWF network, we are exploring opportunities to utilise WWF's international Global Technology Systems (GTS) programme. This has been set up to harmonise technology and communications across the network, and includes videoconferencing. We are working with WWF-US and WWF International to develop a videoconferencing strategy.



5.2 Waste disposal

WWF-UK has a duty of care to ensure that its waste is handled by licensed waste carriers. We are also committed to the principles of Reduce – Reuse – Recycle as part of our waste management programme.

Reduce

We go to considerable lengths to minimise use of materials in the day-to-day running of all our UK offices. For example, all computers, printers and photocopiers are set to print double-sided by default and printing e-mails is discouraged. Our IT network system allows staff to archive their e-mails electronically. All staff have remote access to their e-mails, enabling them to collect and send them from anywhere in the world, which reduces the need for staff to print out e-mails before travelling overseas. We also reduce over-ordering of stationery by closely monitoring requests before they are processed and staff are directed first to the re-use cupboard where we have used items in stock.

Reuse

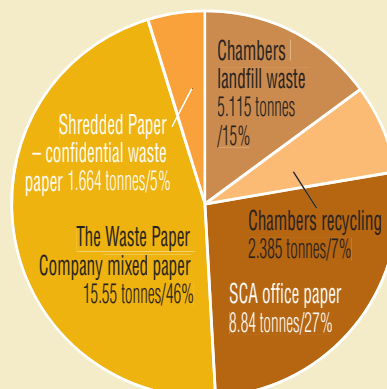
Wherever possible we reuse materials – or alternatively we pass surplus materials on to organisations that can make good use of them. In previous years Surrey Community Recycling and Play Projects – with whom we have a long-standing relationship – have taken miscellaneous obsolete items for their SCRAPP store, which supplies free materials to play groups and local community projects for children with learning disabilities. As noted above, we operate a re-use cupboard at Head Office for stationery items and under the Global Technology Systems Asset Re-distribution Programme, any old IT equipment is sent to other WWF offices in the network that can still make excellent use of it.

Approximately 85% of our waste from Head Office was sent for recycling during the reporting period.

Recycle

All our WWF-UK offices recycle as much as possible including paper, cardboard, glass, cans, IT equipment that cannot be redistributed within the network, toner cartridges and any fluorescent lighting tubes that need to be replaced. For example, during the reporting period 137 pieces of IT equipment were either re-used or recycled. We have met all our targets in this section. During the reporting period we reviewed our arrangements for the removal of waste and recycling from our Head Office sites. We decided to rationalise the service providers to two companies. The Waste Paper Company takes all our paper, including the high-grade office paper that is then sold to the M-Real mill in Kent and which we buy back in the form of 100 per cent post consumer waste “Evolve Office” paper. This allows us to operate a closed-loop recycling system which minimises the ecological footprint of our office paper purchasing compared with other recycled office paper on the market.

Panda House waste and recycling data



General Waste

The last rung on the waste ladder is landfill – the least sustainable option for waste disposal. Even if the waste hierarchy is followed strictly, always opting for the “best practicable environmental option” (BPEO) for each material, there will always be an element of waste that cannot be disposed of in any way other than landfill. Our last Environmental Report stated we had moved from Biffa Waste Services to Chambers, a locally-based waste and recycling company. During the reporting period Chambers completed its new Materials Recovery Facility (MRF) and now takes all our glass, cans and plastic. Chambers supplies us with two 1,100-litre wheelie bins at Panda House which are lifted approximately once a week.

Our waste and recycling figures from Panda House and Dolphin House are represented in the pie chart below. (Note: Mixed-grade paper figures are estimated figures).

Previous Target: To consolidate our recycling service providers to two companies, and to visit both by the end of the 2003/04 reporting period. ~

Previous Target: To carry out a site visit to Chambers’ waste and recycling facilities, by the end of the 2003/04 financial year. X

New Target: To sign up to the Local Paper for Surrey scheme and promote this scheme to our local suppliers by July 2005.

5.3 Procurement – supply chain practice



Our impact from purchasing arises from the products and services we buy as part of our day-to-day office operations, products we sell through our trading catalogue, those we license as part of our company fundraising activities, and activities within our supply chain.

Any organisation's environmental impact from its purchasing and supply chain activities are complex and far-reaching. We see this area as an opportunity for the EMS to have a positive impact that can extend far beyond the operations of WWF. The main principle underpinning the engagement programme is to influence the suppliers and service providers throughout our supply chain to adopt greener credentials in their own day-to-day practices. In accordance with the approach we take for our overall environmental management programme, we take a priority-driven approach to our supplier assessment and engagement activities and have focused on the top 25 per cent of our suppliers by value.

This part of the environmental programme is one of our priority areas and during the year we have met our target to develop a five-year supply chain engagement strategy and have put eco-procurement gatekeepers in place to help manage its implementation. This section of the Environmental Report outlines our approach and details some of our activities during the year.

All purchasing is guided by our corporate environmental purchasing policy and the environmental procurement approval system has been set up to manage its implementation. The eco-procurement approval system was developed principally to help us decide which products to select for our trading operations, but it has been launched across the organisation and is applied to all our significant purchasing activities. To judge products we issue an eco-questionnaire to the supplier, which

requires information about the product's life cycle, its toxic and endocrine disrupting chemical composition, and a range of other issues. We assess this against our strict eco-standards so that we can decide which products to accept, and which products do not environmentally make the grade.

Internal Office Purchasing

Our internal purchasing relates to office furniture, stationery, IT equipment and services. Environmental considerations are a key factor in determining what we buy. For example, environmental credentials are taken into account when we purchase new IT equipment. Here, we consider the energy efficiency of the product and impact of toxic chemicals, where we look for the TCO symbol, indicating minimum use of toxic chemicals in the product's manufacture. We buy office furniture made from recycled materials or from wood certified by the Forest Stewardship Council. Our eco-standards are rigorously applied to stationery, which is provided by Banner and Workstation. We have worked with both companies to select the most environmentally preferable products for our corporate stationery list.

There is a strong interface between the environmental management programme and Facilities operations. During the reporting period a number of our regional/devolved offices have either moved office sites or are planning to move in the 2004/05 Financial Year. A large staff move project is also being managed for our Head Office sites. In order to reduce our operational costs and our ecological footprint, all staff are being moved back into Panda House. Dolphin

The principle underpinning the engagement programme is to influence suppliers and service providers throughout our supply chain to adopt greener credentials in their own day-to-day practices.

House's lease is not being renewed and a smaller space is being rented to provide meeting room facilities from the building next door to Panda House. During the planning phases of the office moves, an Environmental Statement for Staff Moves has been put in place. We are going to considerable lengths to ensure that any changes to Panda House will reduce the ecological footprint of the building.

WWF Scotland is also moving offices from Aberfeldy to Dunkeld, where we will occupy a larger building with lower running costs and smaller ecological footprint. The building works needed before we move in are giving us the opportunity to create a sustainable building. As much as possible will be renovated and re-used, and any new materials need to comply with our eco-standards. Any timber being used will be FSC-certified and in order to reduce the impact from energy consumption, a wood-fired boiler burning locally-sourced FSC wood chips will be fitted. The new offices are a short walk from the railway station, so staff will be able to travel without needing a car journey to the station first. Staff and visitors will be able to take the sleeper to and from London, almost directly to this new office site. We will report back on the staff move and building work in next year's report.

External Purchasing

Our external purchasing activities relate to our paper and print suppliers, our trading operations, our corporate licensing agreements, our marketing agency and the impact we have on the environment through these supplier relationships. We have a robust set of systems in place to ensure environmental considerations are at the very heart of all these varied procurement activities.

We have a long-standing paper policy which is applied to all our printing activities. Our policy states levels of choices for short and long lifecycle paper products – the first choice being 100 per cent post-consumer waste paper and the minimum standard being a combination of no less than 75 per cent post-consumer waste paper with the remainder made from pre-consumer waste or FSC-certified pulp. We also use 100 per cent FSC paper for certain long-life products. As part of our commitment to practice what we preach, we have decided to join the WWF-UK Forest & Trade Network, a group of companies and organisations that are committed to working with WWF-UK to increase the proportion of responsibly sourced, independently certified forest products in which they trade or consume. To meet these commitments, this will require us to work with companies throughout our supply chain. A focal

area will be working with our print suppliers and our new marketing agency to ensure they comply with the new Responsible Timber and Paper Purchasing Policy once it and the FTN's other requirements have been agreed.

We have been working with our print suppliers for a number of years. As part of our dialogue, we use our environmental printers' questionnaire, which investigates levels of environmental awareness in any new print suppliers we may employ. We also influence our printers to reduce their environmental impacts, and here we have made most progress with Crown Litho, our main locally-based printer. Crown, which has already gained ISO 14001 certification and an award for improvements in environmental management, installed new printing technology to reduce its environmental impact still further. We will continue to work with our print suppliers and our marketing agency as part of our supply chain engagement activities and will be requiring them to supply more detailed information than before, in order to comply with the requirements of the WWF-UK Forest & Trade Network. We will report on our progress in this area in next year's environmental report.

The eco-procurement process is used to screen products for inclusion in our gift catalogue and on-line shop at www.wwf.org.uk/shop. The benefits

of online trading are a reduction in natural resources and costs. In total, more than 250 products were considered for inclusion in the 2004/05 gift catalogue, of which only 11 failed. The eco-procurement system is also used as part of the business and industry decision-making process for product licensing agreements. The questionnaire captures vital information about the eco-credentials of the product and this forms part of our due diligence process.

Previous Target: To produce a five-year supply chain engagement strategy by July 2004. ✓

Previous Target: To roll out an eco-procurement system across all WWF-UK's purchasing activities and put in place a system of eco-purchasing gatekeepers to manage environmental purchasing approvals across all office sites by 1 July 2004. ~

New Target: To produce and agree an environmental engagement programme with WWF's new marketing agency, BMP WAVV DBB Collins, by July 2005.

New Target: To ensure all staff and office move projects comply with the Environmental Statement for staff moves and the environmental policy by July 2005.

New Target: To join the WWF-UK Forest & Trade Network, for our internal procurement practices, by July 2005.

New Target: To produce a revised Responsible Timber and Paper Purchasing Policy, aligned to the requirements of the WWF-UK Forest & Trade Network, by July 2005.

5.4 Business and Industry Engagement Policy and Practice



We are constantly striving to achieve excellence in our working relationships with businesses to achieve significant gains for the environment.

WWF engages with partners who can make a real difference in the world. One of our key stakeholder groups lies within business and industry and since commercial activities have a profound effect on the environment, it is essential we engage with business to support regeneration. Through working with the private sector, WWF can bring influence to bear and raise significant corporate funds, thereby maximising support for our conservation work.

Our twin-track approaches of partnering and challenging business involve a range of activities including fundraising, joint learning, innovation and lobbying. WWF's approach to business is positive, collaborative, constructive and solutions-oriented, and our philosophy has always been to engage with companies in areas of mutual benefit.

We have always had a range of strict ethical criteria at the heart of our policy, especially in deciding which organisations we can and cannot accept funds from,

and these are consistently applied across all our decision-making processes. In order to ensure our business engagements are aligned with our priority areas of work, and do not harm WWF's reputation, we recognise the need for a robust set of policies and systems to manage the way we work with the corporate sector.

To manage our engagements and help us decide with whom and how we should work, we have a long-standing engagement policy. This is applied through the Business and Industry Core Group, which meets monthly and is chaired by the Chief Executive. It is also critically important that our decision-making process is informed by detailed, accurate and up to date information. We research each potential company relationship early on in the dialogue stage and have a due diligence process to enable the Business and Industry Core Group to balance the risks and benefits of an engagement by the time it reaches the decision-making stage. We use a number of company research tools, including a database supplied by Ethical Investment Research Services (EIRIS). For significant engagements we commission third party company risk assessments.

During the reporting period the Business and Industry Core Group met 9 times during the reporting period and decided how WWF would proceed with 17 significant business relationships and coordinated more than 116 relationships.

WWF is constantly striving to achieve excellence in its working relationships with business and industry so that we achieve significant gains for the environment. If you have a view about WWF's work with business, please e-mail ems@wwf.org.uk. To learn more about how we engage with business visit www.wwf.org.uk/business

Previous Target: The Business and Industry Core Group to ensure all new WWF-UK business and industry relationships during 2003/04 adhere to the current Business and Industry Engagement Policy. ✓

Previous Target: To hold two monitoring and evaluation meetings of the Business and Industry Core Group during the 2003/04 financial year. X

Previous Target: Using EIRIS's in-house company research system, to develop an ethical screening process for Company Fundraising's prospects list, by the end of the 2003/04 financial year. ✓

Previous Target: To produce a *Staff Business and Industry Procedures Manual* by the end of the 2003/04 financial year. ✓

New Target: By July 2005 to ensure *business engagement values* are integrated into every business and industry endeavour.

New Target: To have one significant presentation per month from WWF-UK staff to the business audience between January – July 2005, after the new business and industry actions paper is approved.

New Target: To update all processes and policies of business and industry engagement and communicate these internally, by July 2005

New Target: The Business and Industry Core Group to ensure all new WWF-UK relationships in 2004/05 adhere to the Engagement Policy, and support our priorities as outlined in WWF's strategic five-year plan.



5.5 Investment Policy and Practice

All organisations, including charities, need to have their own reserves to call on should the need arise. It is the job of trustees to ensure that these reserves are invested to maximise financial gain. However, charity law also states that a charitable organisation can screen out investing in company stocks that could conflict with the charities' objectives or where investment could offend supporters. This practice is known as socially responsible investment (SRI).

WWF-UK has a long-standing SRI policy to ensure that our environmental objectives are carried through to our investment decisions. Simply put, this policy steers us away from companies and funds that conflict with our mission and into those that are more in line with the principles of sustainability. For example, we would exclude investing in companies whose core business is nuclear power, but would view a renewables company favourably.

To support our SRI process we use a combination of in-house research and

expertise, together with company research obtained through our in-house software database Electronic Portfolio Manager (EPM). This system is provided by the independent Ethical Investment Research Service (EIRIS). To implement the SRI policy, the Ethical Analyst assesses companies held on the fund on environmental and ethical grounds and reports her findings to the Investment Sub-Committee. The fund is also screened against the exclusion categories every quarter to ensure no companies from these sectors appear on the portfolio.

To implement the policy from a fund management perspective, WWF-UK employs Newton Investment Management, part of the Mellon Group. Newton Investment Management has a specialist charity fund management team and our Fund Manager is sympathetic to the investment constraints imposed by our SRI policy. The Ethical Analyst liaises closely with the Fund Manager to ensure the SRI is being adhered to, and for information exchange.

We have met most of our targets in this section of the report. All Investment

Sub-Committee meetings during the year discussed environmental and ethical issues and the fund was screened each quarter. EPM's scoring function has been incorporated into the portfolio engagement system and will be implemented during the 2004/05 financial year. Due to financial risk reasons, the Investment Sub-Committee ruled against searching specifically for a "sunrise" company, but agreed to invest a percentage of the portfolio ethically in the Living Planet Fund, the new WWF International managed equity fund.

We have ensured that all our finances are aligned with the principles set out in our Socially Responsible Investment policy. WWF-UK uses the banking services provided by The Co-Operative Bank, the high street's most ethical bank. All staff are also given the option to invest their pension in an ethical fund.

WWF-UK has a long standing socially responsible investment policy and we have ensured all our finances are aligned to the principles set out in this policy.

Previous Target: All quarterly Investment Sub-committee meetings to include a discussion on ethical and environmental issues and to screen the fund quarterly to ensure companies on the exclusion list do not appear on the portfolio during the financial year 2003/04. ✓

Previous Target: To include one "sunrise" company on the fund by the end of June 2004. ✗

Previous Target: To integrate the WWF-UK reserves fund engagement system with EIRIS's EPM company research system by 1 July 2004. ✓

Previous Target: To send out corporate social responsibility engagement materials to all companies held on the fund, along with the investment questionnaire mailing, by the end of June 2004. ✓

New Target: To invest a percentage of the portfolio in WWF's Living Planet Fund by the end of June 2005.

New Target: All Investment Sub-committee meetings to include a discussion on ethical and environmental issues and to screen the fund quarterly to ensure companies on the exclusion list do not appear on the portfolio during the financial year 2004/05.

New Target: To agree a system with the Fund's portfolio manager to discuss voting rights for WWF's reserves fund, by end of the 04/05 financial year.

6.0 WWF contact details

To comment on this environmental report, or for further information regarding WWF's EMS or its programme of corporate environmental management, contact: **Diana Brown, Environmental Manager and Ethics Analyst at WWF-UK.**
e: ems@wwf.org.uk t: 01483 412208

Environmental Steering Group

Director in charge of environment: Aileen McLeish, Director of Resources (Chair)

Environmental Manager & Ethics Analyst: Diana Brown

Environmental Projects Manager & Chief Travel Coordinator: Mike Barclay

Strategy and Planning: Oliver Smith, Head of Corporate Planning

EMS and Facilities: David Southern, Head of IT and Facilities

Environmental Management Issue Advisers

Corporate Relations: Diana Brown, Environmental Manager & Ethics Analyst, and Dax Lovegrove, Company Relations Manager

Energy: Andrea Kaszewski and Nicola Saltman, Climate Change Unit

Procurement: Diana Brown, Environmental Manager & Ethics Analyst and Rachel Hembery, WWF-UK Forest & Trade Network Manager

Transport: Mike Barclay, Environmental Projects Manager & Chief Travel Coordinator

Waste: Ricki Roose, Facilities Officer

Environmental Management Regional/devolved Office Coordinators

WWF Cymru, Cardiff Office: Kathy Beach

WWF Cymru, Caernarfon Office: Stuart Bond, Sustainable Development Officer

WWF Northern Ireland: Malachy Campbell, Policy Officer

WWF Scotland: Alison Bell, Office Manager

London Office: Maria Priest, Regional Support Assistant

Midlands Office: Deanne Hutchings, Regional Support Assistant

Northern Office: Wendy Morrison, Regional Support Assistant

South-west Office: Jo Hodges, Regional Support Assistant

UK government publications used for this Environmental Report were:

Environmental Reporting Guidelines for Company Reporting on Greenhouse Gas Emissions, August 2002

Environmental Reporting Guidelines for Company Reporting on Waste, June 2000

Environmental Reporting General Guidelines, November 2001

Copies of these guidelines can be obtained from the Department of the Environment, Food and Rural Affairs.

t: 020 7082 8666

e: env.reporting@defra.gsi.gov.uk

w: www.defra.gov.uk/environment/envrp/index.htm

Contact details and useful websites to help you implement good environmental practices at work:

Co-operative Bank p.l.c.

t: 08457 212212

e: customerservice@co-operativebank.co.uk

w: www.co-operativebank.co.uk

Crown Litho Ltd

t: 01483 567595

f: 01483 567595

w: info@crownlitho.co.uk

Ecotricity

t: 01453 756 111

w: www.ecotricity.co.uk

The Ethical Investment

Research Service (EIRIS)

t: 020 7840 5700

f: 020 7735 5323

e: ethics@eiris.org

w: www.eiris.org

Forest Stewardship Council

t: 01686 413916

e: info@fsc-uk.org

w: www.fsc-uk.info/

Good Energy Limited

t: 01249 766090

w: www.good-energy.co.uk

Local Paper for London

t: 020 8773 2376

e: localpaper@bioregional.com

w: www.bioregional.com

The Waste Paper Company

t: 01483 282401

Office Green Ltd

t: 020 8592 9998

Appendix 1

Corporate environmental policy statement

1.0 Introduction

This Corporate Environmental Policy has been formulated to help ensure that WWF-UK practises what it preaches. WWF-UK – part of the global conservation network – recognises that all activities, products or services can have an impact on the environment. In 1994 we completed an initial review which identified our major direct effects as energy consumption, staff travel, waste generation, procurement practices and our corporate relations. This led to the development of an Environmental Management System, and an Environmental Policy – the subsequent drafts of which have formed the basis for this policy.

This policy is closely related to the Responsible Timber and Paper Purchasing Policy, the Eco-procurement policy and related eco-standards, the Business and Industry Engagement Policy, the Socially Responsible Investment Policy, the Sustainable Travel Policy, the Human Resources Equal Opportunities and Health and Safety policies and the Accountability Policy.

2.0 Mission Statement

WWF's mission is to stop the degradation of the planet's natural environment, and to build a future in which humans live in harmony with nature, by:

- conserving the world's biological diversity;
- ensuring that the use of renewable natural resources is sustainable;
- promoting the reduction of pollution and wasteful consumption.

WWF's philosophy is to conserve nature – wild species and wild places – by promoting the sustainable use of natural

resources to meet the needs of current and future generations. WWF has National Organisations in 27 countries and projects in more than 100 countries. In all countries where WWF works, we employ local people who know the real issues affecting conservation and local communities. This ensures WWF can have maximum positive environmental impact while minimising any negative environmental or social effects. We work in partnership with governments, business and industry, other conservation organisations and local communities seeking long term solutions to global threats to people and nature.

3.0 Environmental Policy Commitment

WWF-UK is committed to fulfilling its environmental objectives through everything it does. recognises that good environmental management practices are one component of sustainable development and we will strive to set a good example by continually improving our performance in this area. We are committed to minimising any environmental damage that our activities in pursuit of our mission may cause – whether from our day-to-day operations or from our policies and projects.

4.0 Scope

The scope of this policy applies to all WWF-UK leased office sites, where all employees are expected to conduct their work in a manner compatible with WWF's objectives, to help the organisation practice what it preaches and be accountable.

5.0 Policy Aims

We aim to achieve continuous improvement in environmental performance by:

- Minimising the consumption of energy and resources;
- Reducing the need for movement of people and goods, and encouraging the use of the least damaging forms of transport whenever possible;
- Taking opportunities for waste minimisation and using renewable, sustainably managed and recycled materials where practical;
- Taking a life-cycle approach to procurement
- Recovering and recycling materials, as opposed to disposing in a landfill site, wherever feasible;
- Complying with the environmental and ethical due diligence processes to manage implementation of the Business and Industry Engagement Policy, the Socially Responsible Investment Policy and the procurement policy and eco-standards for procurement activities.
- Applying environmental management practices, innovative tools, approaches and reporting practices, such as ecological footprint analysis, to quantify the organisation's environmental impact and to monitor and report on performance improvements.
- Building environmental management aspects into the corporate management and field accounting systems to encompass the major indirect effects of WWF-UK.

Appendix 1 *continued*

6.0 Principles of Action

We will achieve our environmental aims through our own activities and through our activities which influence others.

These principles apply equally to our operations and to our programmes. WWF will apply its environmental principles by:

- Implementing and continuously reviewing and evolving the Environmental Management System;
- Publishing a summary of our environmental performance in the Annual Review;
- Publishing a separate externally verified Environmental Report on an annual basis.
- Setting environmental objectives and targets for each of the significant direct effects and publishing our performance against these in the Environmental Report;
- Implementing the action plans across all WWF-UK's office sites.
- Monitoring and applying best available environmental practices, techniques and technology in our operations where economically viable;
- Complying with the requirements of environmental legislation as they apply to our operations and striving to exceed them where viable;
- Promoting WWF-UK's Sustainable Travel Policy to staff and interested stakeholders and reducing the damaging impact on climate change from staff travel.
- Ensuring all business and industry relationships adhere to the Business and Industry Engagement Policy and implementing the due diligence and decision-making processes through the Business and Industry Core Group.
- Ensuring WWF-UK's own investments adhere to the Socially Responsible Investment Policy and environmental and ethical guidance is applied through the Investment Sub-Committee.
- Ensuring the eco-standards are applied to all procurement activities and applying life cycle thinking in our procurement practices.
- Ensuring that all relevant purchasing complies with the Responsible Timber and Paper Purchasing Policy and that the organisation adheres to the membership requirements of the WWF-UK Forest and Trade Network.
- Ensuring major supplier relationships consider environmental objectives and adhere to WWF-UK's environmental policies and guidance while working on WWF-UK's behalf.
- Communicating the environmental policy and guidance to employees, suppliers, contractors and other stakeholders and encouraging environmentally sensitive behaviour;
- Sharing our experience in implementing an environmental management system;
- Participating in appropriate external environmental initiatives;
- Assessing and addressing all new policies, activities, development and practices for their effects on the environment through the corporate management and planning systems;
- Increasing the internal awareness of environmental issues through the Staff Handbook, Intranet and the new starter induction process.

7.0 Leadership, Measurement and Review

Management Team will review environmental performance data on a regular basis to ensure a high level of leadership and support for the environmental management system, to monitor environmental performance and to influence corporate decision-making. The Corporate Environmental Policy will be reviewed at frequent intervals and Management Team will approve revisions.

8.0 Responsibility and Accountability

The Director of Resources is ultimately accountable for WWF-UK's environmental management performance. The Environmental Manager has the authority to oversee the implementation of this policy and is responsible for the maintenance of the system. The Environmental Management Group comprises key staff from across the organisation and is comprised of a core team from Resources Division and Issue Advisors. The group is responsible for directing the Energy, Transport, Waste, Procurement and Corporate Relations Management Programmes.

*This Environmental Report is approved by WWF-UK's environmental management team
November 15 2004*

SGS Assurance Statement

Scope

SGS was commissioned by WWF-UK to conduct an independent assurance of the Environmental Report 2003/04. The scope of the assurance, based on the SGS Sustainability Report Assurance methodology, included all text, and 2003/04 data in accompanying tables, contained in the whole of this report. Earlier data was not included in this assurance process.

Content

The information in the report and its presentation are the responsibility of the trustees and the management of the organisation. SGS has not been involved in the preparation of any of the material included in the Report and acted as an independent assessor of the data and text using the Global Reporting Initiative Sustainability Reporting Guidelines as a standard.

The content of this Assuror's Statement and the opinion(s) it gives is the sole responsibility of SGS.

Assuror Independence and Competencies

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140

countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from WWF-UK, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised of auditors registered with the Institute of Environmental Management and Assessment; the International Register of Certificated Auditors; EMAS Verifiers and auditors and full members of the Institute of Social and Ethical Accountability

Methodology

The SGS Group has developed a set of protocols for the Assurance of Sustainability Reports based on current best practice guidance provided in the Global Reporting Initiative Sustainability Reporting Guidelines (2002) and the AA1000 Assurance Standard (2003). These protocols follow differing levels of Assurance depending on the reporting history and capabilities of the Reporting Organisation.

This report has been assured using our Level 2 protocol for content veracity and the evaluation of the report against the Global Reporting Initiative Sustainability Reporting Guidelines. The assurance comprised a combination of pre-assurance research, interviews with relevant employees; documentation and record review and validation with external bodies and/or stakeholders where relevant.

Financial data drawn directly from independently audited financial accounts has not been checked back to its source as part of this assurance process.

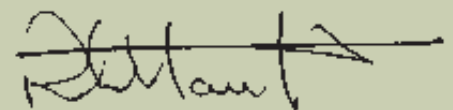
Opinion

On the basis of the methodology described, we are satisfied that the information and data contained within the WWF-UK Report 2003/04 is accurate, reliable and provides a fair and balanced representation of their activities in 2003/04.

We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

Signed:

For and on behalf of SGS



Peter Marriott

Business Manager
SGS United Kingdom Ltd
Systems and Services Certification

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- ensuring that the use of renewable resources is sustainable
- promoting the reduction of pollution and wasteful consumption



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for a living planet

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