



OXFAM
Aotearoa

IMPACT

REPORT 2021



Whakatauki : Manaaki moana, manaaki whenua, manaaki tangata, haere whakamua.
Care for the oceans, care for the land, care for the people, moving into the future.

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In a world where Covid-19, the climate crisis, conflict, and entrenched inequalities are threatening the fight against poverty and injustice, we must all take action with urgency.

Oxfam believes that by standing together with communities in the Pacific and around the world to speak out against injustice, a more just, inclusive and sustainable world- one where everyone thrives on a healthy planet – is possible.



MANAAKI/CONNECTEDNESS

We link up, between, across and most importantly, with.
We reach out respectfully, authentically, and with reciprocity.
We engage, we care, and we use knowledge drawn from diverse thinking.
We strengthen solidarity through inclusion.

OUR VALUES

MĀIA/COURAGE

We choose courage over comfort.
We challenge ourselves and others.
We hold ourselves and others to account.
We ask brave questions and make bold decisions.



TIKA/JUSTICE

We recognise everyone's equal value and fight for their rights.
We promote what's fair and right.
We challenge those in power alongside those who feel they are powerless.
We strive for power-sharing in all we do.



OUR **VISION** & **MISSION**

TE PAE TAWHITI, OUR VISION:

We believe in a just, inclusive, sustainable world for everyone, now and for future generations.

TE WHĀINGA, OUR MISSION:

Together with you, we challenge and transform the systems that drive injustice: climate breakdown, women's inequality, and unfair economies.

TE TIKANGA, HOW WE BEHAVE AND APPLY TE KAUPAPA:

We understand that how we behave is as important as the issues we work on.

Areas of focus



ECONOMIC JUSTICE

Millions of people around the world face injustice and remain trapped in extreme poverty, unable to realise their most basic human rights and participate fully in society. This injustice is a result of deliberate policy choices and systems that privilege the rich, the powerful, and large corporations, while excluding others.

We work to create a just economy, one that promotes equality, protects the planet, and ends poverty. We work in solidarity with local activist and women's rights groups across the Pacific and beyond to hold governments and other powers to account. We push for women to have increased access to land, business training and opportunities to pull themselves, their families, and their communities out of poverty. We'll work to transform the systems that determine who has access to money and power across the globe, reimagining a sustainable, equitable and inclusive model of growth that protects the planet and benefits all, now and for future generations.



CLIMATE JUSTICE

Climate breakdown is a human-made disaster that is destroying homes, wrecking lives, and reversing progress made in the fight against poverty and inequality. Our ambition is to work with our colleagues to alleviate the impact of these changes on our Pacific neighbours, by helping the most vulnerable groups and communities mitigate risk, build resilience, and advocate for action.

To change the course of climate destruction, **we put pressure on governments and corporations to stop harmful practices and instead invest in sustainable solutions.** We encourage governments and corporations to invest in climate adaptation strategies, and build economic resilience in the face of natural disasters.

We work with the most vulnerable communities to mitigate risk, and support people to find ways to adapt and thrive in the face of extreme and unpredictable weather and climate breakdown.



GENDER JUSTICE

All people should have agency over their own lives and communities. However, worldwide, women are prevented from participating in decent work and political processes. Women are more likely to carry unpaid, undervalued care responsibilities, live in poverty, and endure the horrors of gender-based violence, which remains one of the world's most common human rights abuses.

Our goal is to transform the harmful gender norms and power relations that lead to gender inequality. **We seek gender justice: women's equal participation in political processes, a rejection of violence against women and gender non-binary people, and more opportunities for women to earn a dignified living and grow their leadership skills.**

OUR NAME **CHANGE**



Photo: Peter Jennings

Tuia ki te rangi
Tuia ki te whenua
Tuia ki te moana
Tuia te here tangata
Ka rongo te ao
Ka rongo te pō
Thei Mauri Ora

Ki te tuanui o te tawaharu e haumarua ana tātou i tēnei wā
Ki a Papatūānuku e korowaitia ana tātou i tēnei wāhi
Tēnā kōrua.

Paiheretia ki te rangi, Paiheretia ki te whenua,
Paiheretia te pouherenga tangata o te Kīngitanga
Kīngi Tūheitia Potatau Te Wherowhero te tuawhitu
Te Kāhui Ariki
Paimarire ki a koutou.

Rātou kua pā e te ringa a Aitua
Ka wheturangitia e te kupenga a Taramainuku
Kāore te puna aroha e mimiti
Haere, haere, okioki atu rā
Rātou te hunga mate ki a rātou
Tātou te hunga kikokiko ki a tātou

E ngā uri whakaheke o Hua kaiwaka, o Maki, kei te mihi.

Ki te hau kāinga o tēnei marae miharo kē, kāore e
mimiti āku mihi ki tā koutou manaakitanga ia rā, ia
haora, i a miniti, ia hekona ki te tangata ahakoa nō hea.

Koutou kua tae mai i tēnei pō ngaungautia taringa,
nau mai, hau mai, tau mai. Nōku te whiwhi ki te
tuku mihi i te reo rangatira o tēnei whenua i te pō
whakahirahira nei o Oxfam Aotearoa.

Oxfam Aotearoa! I love how it sounds, I even love the
acronym OAo, of the world, of the light.

He ao, he aotea, he aotearoa – a cloud, a white
cloud, a long white cloud.

Kuramārōtini on board the waka Matawhaorua with Kupe
who first discovered Aotearoa, she named this land.

I stand proud here today as a Māori woman, and
a Pacific woman of Indian descent, which sounds
incongruent, but it is the legacy of colonisation that
has reverberated through time. I am that legacy.

One side taken as indentured workers, who in reality
were slaves, to work the sugarcane fields of Fiji.
People severed from their roots and then left to figure
it out with the displaced indigenous people. The
reverberation is still there today.

My father left Fiji for NZ. He saw brown people drinking
with white people together at the pub. And what blew
his mind even more was they drank the same jug of
beer. NZ was a far cry from the Fiji he grew up in.

On my mothers side. The British promised to do better
than it had done through its history around the
world. But that promise, Te Tiriti o Waitangi was never
honoured. And a system was set up to ensure those
in power, a minority for many decades, remained in
power. Racism pits those with the least power against
each other. I was teased and I was ashamed to be
Indian. But that is the heart of racism – divide and
conquer the masses.

But change is happening and it is gathering momentum.
For some the change is finally here, for others it
hasn't come fast enough, and for many like me, this is
the first pouwhenua, the first stake in the ground.

I stand here as a proud Māori woman and Pacific
woman of Indian descent, proud to be part of an

organisation that made a conscious choice for
change from its inception in 1990 right through to
today. I want to take this moment to recognise those
who have got us to where we are today, visionaries,
fighters, champions, dreamers. And those whose
small acts, conversations, and choices made a
difference. We are here because of you.

And while having the indigenous name of our country
in our name may only be a small drop in a vast ocean,
water as a trickle can shape the hardest of rock. This
change really matters. All of those drops of water in
Aotearoa, and across the world, are creating a torrent
of change, with Aotearoa at the fore.

Oxfam is in 67 countries and has been a strong voice and
driver of change. Social justice, climate justice, gender
justice. Ending poverty and inequality, underpinned by
feminist principles, and here in Aotearoa led by Māori
values of Māia – courage – courage to speak up to
challenge those in power, courage to hold ourselves
to account, the courage to step out of the way to let
others grow and lead. Tika – justice, doing what's right,
and Manaaki – the act of caring, the reciprocity, that
comes from being in a relationship with other human
beings, something that neo-liberal economic theory
reduce down to tangible variables and got so wrong,
this is what drives and guides Oxfam Aotearoa.

And if we truly live our values, we cannot hand on
heart partner with other indigenous people around
the world to support their mana motuhake, their tino
rangatiratanga, if we are not supporting the tino
rangatiratanga of tangata whenua in Aotearoa.



Luella Linaker
Co-chair Oxfam Aotearoa

STATEMENT FROM THE BOARD

He aha te mea nui o te ao? He tangata! He tangata! He tangata!

*What is the most important thing in the world?
It is people! It is people! It is people!*

Tēnā koutou katoa

As the Co-Chairs of the Oxfam Aotearoa Trust Board, we are pleased to share with you our Annual Impact Report for 2020/2021 year.

Before we begin, we wanted to celebrate our Co-Chair Garry Macdonald who served his final year at Oxfam Aotearoa this year and handed over the 'co'-reins and hung up his Trustee hat. We want to express our most



sincere gratitude and aroha to Garry for the service he has given Oxfam over the past 9 years. Garry, with his wealth of knowledge and expertise, has been a rock for the Board through the many highs and lows of the past decade. We will miss him, and wish him all the best.

As we farewell Garry, we welcome the new Co-Chair Luella Linaker (Tūwharetoa ki Kawerau, Ngāti Rangitahi and Fiji Indian) with delight. Luella brings her passion for the people, her strategic thinking and fresh perspective to the Board, which we are so elated about.

Warm haere mai to three new Trustees joining our Board in 2020/21 – Luc Shorter (Ngā Raura, Pasifika), George Makapatama (Niuean), Jan Gregor (Pakeha). We are thrilled to have such skill, experience, knowledge and expertise join

our governance team. We also want to celebrate the first recipients of the Fran McGrath governance scholarship. We are delighted to welcome Maria Sopoaga (Samoan) and Thomas Jenkins (Samoan) who have already been a huge asset to Oxfam since they came on 'Board'. OAO's Co-chairs have also been very active in the global governance review of Oxfam International over the last six years which has resulted in the new Constitution being approved in March 2021 and a new, more diverse OI Board drawn from many lower-income nations, starting 1 June 2021.

Last year we acknowledged the huge impact Covid-19 had on our work and on our lives, and this year is no different. We want to continue to acknowledge the resiliency of the Oxfam Aotearoa staff and the amazingly talented individuals we are so lucky to have working with us. We also want to acknowledge that while we have been so fortunate in Aotearoa New Zealand, many around the world are still suffering from this terrible pandemic, and at this time especially, we look towards our Pacific whānau who, even as we write this, are experiencing some of the worst effects of the pandemic in the world. We express our deepest thank you to you, our supporters, for your enormous generosity and for continuing to support us through it all. We couldn't do it without you.

Garry Macdonald

Outgoing Co-Chair / Trustee - June 2021

Liz Huckerby
Co-Chair

Luella Linaker
Incoming Co-Chair

Ko te toa i a tini i a mano o te tangata.
We possess the strength of the many.
It is the bravery of a multitude, of
thousands of people.



Photos: Top: Belinda Bradley; Middle: L-R Renay Duncalfe & Nick Potter, Belinda Bradley, Arlene Bax, Belinda Bradley; Bottom L-R: Peter Jennings, Vernon Rive

A MESSAGE FROM OUR EXECUTIVE DIRECTOR

*He toa taumata rau –
(Bravery has many resting places)*



As the year unfolded, bravery became the response of many to a global pandemic of a scale not seen for over 100 years. Health workers, community and religious leaders, political leaders, our neighbours, family members, employers – everyone knows someone who stepped outside their comfort zones to help those who were in need.

What may be less well known is the many acts of courage in supporting the charitable sector across New Zealand at a time when no one knew what Covid would do to our families, our economy, our paychecks or our savings. Here at Oxfam we have all been incredibly humbled by the exceptional support we received throughout 2020/21 from our supporters – we were all facing such uncertainty but you chose to share what you had to help others. Amazing bequests that literally felt like a blessing, seed funding for our first ever Endowment Fund Te Tāhuna Kōkohu, an Oxfam Trailwalker that broke all records with the highest ever funds raised of \$1.2 Million, and regular giving that stayed steady despite our worst fears.

These funds helped us support our community partners adapt their programmes for a Covid focus in Papua New Guinea, Cox's Bazar refugee camp in Bangladesh, Tonga, Samoa and Timor-Leste. In the midst of our second lockdown (in Auckland) you helped us respond to the appalling explosion in Beirut and, later in the year, to Cyclone Yaza in Fiji.

This support helped us add our voices here in Aotearoa to the People's Vaccine campaign, a worldwide global call initiated by Oxfam for a patent-free, mass produced, and fairly distributed vaccine available free of charge to everyone, rich and poor alike. Now we have effective vaccines, we know we have the ability to end this pandemic. But instead we are seeing rich countries stockpiling far more than they will ever need and pharmaceutical companies are protecting their profits, despite the majority receiving enormous development funds from tax payers via their governments. The enormous profits for Big Pharma in this

Covid year has been unconscionable. The message remains very clear: No one is safe from Covid until everyone is safe.

Climate breakdown has continued unabated despite the small respite offered by our reduced carbon emissions in 2020/21. Oxfam noted that 1% of the world's richest people are producing more than double the carbon emission of the poorest half of humanity. Oxfam New Zealand's report A Fair Target for 2030 made the point well – "If Aotearoa is to be a good Pacific neighbour, we need to aim for the best chance of staying to 1.5 degrees, and to pull our weight to get there".

The need for the smallest communities across the Pacific, particularly women-led households, to better adapt to the new realities of climate breakdown inspired Oxfam to develop a ground-breaking new programme of projects. Called Kōtui, this programme (in PNG, Solomon Islands, Tuvalu and Timor-Leste) is led by local voices and weaves women's rights, climate justice and increasing community voices in governance decisions into a five-year contract with MFAT. We are very proud of this innovative approach to doing international development differently.

Oxfam Aotearoa is our 'new' name, except it's not that new! When our six founders set up our Trust in 1990 they gave us two names – they recognised then the importance of Te Ao Māori alongside our Te Ao Pakeha. With a new Strategic Plan 2020-2030, now is the time to step forward with Oxfam Aotearoa as our name. The work Oxfam Aotearoa supports in the Pacific and around the world is enabled by virtue of the place that Te Tiriti o Waitangi gives us in this land.

Nāku noa nā

A handwritten signature in black ink, appearing to read 'R. Le Mesurier'.

Rachael Le Mesurier
Executive Director

STRATEGY FRAMEWORK

LONG TERM VISION

A just, inclusive and sustainable world now and for future generations.

STRATEGIC GOALS

1 NZ reduces climate pollution

2 People we work with drive the decisions that affect them

3 NZ Govt aid supports climate, gender & economic justice

4 Private sector reduces climate breakdown & builds a just economy

5 Oxfam builds deep relationships and strong kaupapa

6 Resilient, dynamic and sustainable organisation

MEASURES OF SUCCESS INCLUDE

- Progress on reduction of carbon emissions at OAo
- Number of OAo campaigners who take action on climate issues
- Improvements to Oxfam Trailwalker's environmental sustainability
- Assessment of projects across the Pacific: Long-term development projects delivered to time, cost and quality requirements, measured via annual project reports (from Oxfam International) and annual project assessments (by OAo)
- Number of Oxfam humanitarian crises around the world where OAo has made specific financial contributions this year
- Number of OAo policy briefings, reports and research papers that are shared externally
- Number of media pieces related to our policy briefings, reports and research papers
- Number of meetings with a private sector entity to discuss economic or climate justice
- Number of OAo campaigners who have acted to influence corporate behaviour
- Number of media pieces related to corporate behaviour
- Number of economic and gender justice groups in Aotearoa, and partners in Pacific and beyond that OAo partners with
- Progress on our Mana Pacific Plan which improves our existing relationship within Māori and Pacific development practitioners and better bridges Oxfam Aotearoa's work with Oxfam in the Pacific's work in the region
- Percentage of supporters who donate in two or more consecutive years
- Increased or static annual gross donations
- Evidence of adaptation and resilience to unexpected operational challenges

GOAL 1



We are a strong global voice for a 1.5° C planet and influence Aotearoa New Zealand and its people to drastically reduce this country's climate pollution.

Oxfam Aotearoa as an organisation, alongside our supporters and campaigners, is able to use our 'voice' to influence our government to take ambitious climate action and speak about this globally. The only way our government will take robust action is through pressure from the public. This is why Oxfam Aotearoa works to mobilise people.

We also know that people look to us to set an example. We are a strong brand with credibility, and we need to walk the talk. Our supporters expect this of us. So we are doing all we can to demonstrate internal integrity and undertake the organisational actions necessary to do our bit to stop climate breakdown.

WE TRACK OUR PROGRESS ON THIS GOAL WITH MEASURES THAT INCLUDE:

► PROGRESS ON REDUCTION OF CARBON EMISSIONS AT OAO

- Started developing a comprehensive OAO Carbon Reduction plan, including:
 - Plan for baseline audit of carbon emissions in 20/21
- Progress on reduction of our carbon emissions at Oxfam Aotearoa, including:
 - reduced overall printing in the office by 47% (compared to the same period last year)

► IMPROVEMENTS TO OXFAM TRAILWALKER'S ENVIRONMENTAL SUSTAINABILITY

- This year Oxfam Trailwalker diverted 76.8% of waste from landfill

- By eliminating the paper-based Health and Safety form and Key Staff handbooks, we eliminated the need for over 3500 pieces of paper
- 68% of participants said they used carpooling to reduce their environmental impacts
- 57% of participants relied on using zero-waste foods as part of their Trailwalker journey

► NUMBER OF CAMPAIGN ACTIONS TAKEN BY OXFAM SUPPORTERS FOR CLIMATE JUSTICE

- In the past fiscal year, Oxfam supporters have taken 1019 actions related to climate action, including:
 - signing a petition
 - writing to a Member of Parliament
 - submitting a proposal to the Climate Commission





CASE STUDY 1: **STANDING WITH THE FRONTLINES**

As an organisation committed to climate justice, Oxfam Aotearoa has been advocating alongside our Pacific whānau for New Zealand to play its part in global climate action. New Zealand's funding of climate action overseas is crucial to supporting our neighbours in the Pacific and beyond to adapt to the escalating impacts of climate breakdown and transition to a clean energy future. As many developing countries reel from the effects of Coronavirus, climate-induced extreme weather risks are compounding crises and poverty. Climate destruction will undo decades of progress in development and dramatically increase global inequalities. There is an urgent need for climate finance to help countries cope and adapt. However, New Zealand's climate finance has stagnated in recent years, putting it far behind other countries.

Oxfam's report *Standing With The Frontlines* presented fresh analysis which indicated that out of 23 high-income countries, New Zealand's level of climate finance funding ranks just 21st when calculated on a per capita basis. New Zealand's overseas climate finance is a lifeline to many countries and communities experiencing poverty and on the frontlines of climate change, but the level of funding provided falls far below what is needed to meet our international obligations. The *Standing with the Frontlines* report was widely covered in the media, and was, in part, adopted by the Climate Change Commission and some of the information was included in their recommendations to the government. This was a great step for ensuring that the needs of families and communities across the Pacific are part of New Zealand's climate change response.

GOAL 2



We support the people that we work alongside across the Pacific and beyond to ensure that they drive the decisions that are made about them, their whānau, their communities, countries and regions on climate, gender and economic issues.

We work in partnership with communities and organisations throughout the Pacific who are supporting the self-determination of these communities and driving positive change. We recognise that the women and men across the small villages and bustling urban areas of the Pacific understand the challenges they face best, and have the knowledge and experience to generate sustainable community-led solutions. Our work involves amplifying these voices, using technology to connect people and strengthen this global community, and moving more resources and decision-making to communities, partners and local staff.

Our development work also involves responding where there is immediate need in the aftermath of disasters and conflict, in ways that support people's dignity, rights and choices.

WE TRACK OUR PROGRESS ON THIS GOAL WITH MEASURES THAT INCLUDE:

► NUMBER OF HUMANITARIAN CRISES AROUND THE WORLD WHERE OXFAM AOTEAROA HAS MADE SPECIFIC FINANCIAL CONTRIBUTIONS THIS YEAR

- In the past fiscal year, Oxfam supported humanitarian crisis response across 10 different projects including in Fiji, Samoa, Tonga, Papua New Guinea, Vanuatu, Indonesia, Lebanon and Bangladesh. Our impact includes:
 - cash transfers to people in Vanuatu in immediate response to Cyclone Harold
 - women's leadership and skills programmes in Rohingya refugee camps in Bangladesh
 - hygiene kits, food parcels, and cash transfers in immediate response to Beirut Blast



Photo: Arlene Bax

LONG-TERM DEVELOPMENT PROJECTS

Long-term Development Projects delivered to time, cost and quality requirements, measured via annual project reports (from Oxfam International) and annual project assessments (by OAO)

Project	Amount Spent NZ\$	Quality rating 20/21	Rating rationale	Highlights for 20/21
<i>Enhancing Youth Employment and Leadership in Vanuatu</i>	736,000	60%	The EYEL project remains highly relevant, and has shown solid progress against outputs even through 2020, but slow progress against long-term, sustainable outcomes. Ongoing financial and organisational sustainability and the health of the partnership with Oxfam require attention.	With Covid-19 all but eliminating job opportunities for youth in Vanuatu's tourism sector, the number of new members enrolling with our partner Youth Challenge Vanuatu (YCV) more than doubled to 636 in 2021. This will stretch YCV's ability to provide access to training, computers and support, but Oxfam is working with YCV to develop a new social enterprise training course, and has supported YCV's move to a new, larger premises with more classrooms and computers.
<i>Fostering Lasting Opportunities in WaSH (Water, Sanitation and Hygiene) in Papua New Guinea (FLOW)</i>	295,000	58%	FLOW is even more relevant with the spread of Covid-19 in PNG, but Covid-19 related restrictions have caused delays and slowed progress toward outputs and outcomes. Ongoing attention to community behaviour change and sustaining the commitment of local government agencies to WaSH maintenance will be critical to sustainable outcomes.	Despite Covid-19 causing delays in delivery of community sanitation and hygiene training, Oxfam has established a district WaSH committee and eight community WaSH committees. Work with those communities on hygiene and sanitation has resulted in two being certified as free of open defecation (i.e. they have shifted to using toilets). Seven schools undertook menstrual hygiene activities, and 122 girls received reusable sanitary pads.
<i>Papua New Guinea Highlands Accessing Rural Value-Chains for Equitable Sustainability (HARVEST)</i>	160,000	71%	HARVEST was highly relevant to Highlands communities and achieved or exceeded most of its planned outcomes. A late start on some project components may jeopardise sustainability of some outcomes.	The HARVEST project, which finished in September 2020, achieved improved household food security and nutrition, higher and more diverse incomes, and improvements across a wide range of wellbeing indicators for participating households. Overall, a total of 2,007 people in the Eastern Highlands region of PNG benefited from this successful project. An independent evaluation found that HARVEST was instrumental in reviving the honey sector in the Highlands.
<i>Vanuatu Thrive: Supporting small-scale farmers in Vanuatu</i>	508,000	62%	THRIVE remains highly relevant and has made significant progress towards achieving its goal of increasing the wellbeing of small scale farmers and their families. Expenditure has picked up and significant effort has resulted in stronger project monitoring systems. Organisational sustainability and the health of the partnership with Oxfam require ongoing attention.	THRIVE has exceeded the majority of its planned targets, supporting 754 farming households and 165 young people to diversify their livelihoods, increase production and sustainably access markets. A recent survey showed 100% of participating farmers are now selling their agricultural crops, and 87% are now growing volumes of crops at a semi-commercial level.

CASE STUDY 2: UNBLOCKED CASH

When disaster strikes, getting aid to those who need it (and quickly) is our priority. In the past, NGOs have used a variety of ways to get goods and cash over to communities or governments, however, these systems were often inefficient, with no transparency and accountability. Sometimes these systems did not uphold the dignity of people we work with. Oxfam developed a new innovative way to help those in need, a solution that modernises humanitarian aid with blockchain-based cash assistance.

This method is faster, more transparent and less expensive in aid delivery while upholding the dignity of the beneficiaries. Like many Pacific islands, Vanuatu is vulnerable to

extreme weather and is positioned within the earthquake-prone “ring of fire” and at the centre of the Pacific cyclone belt. Oxfam’s UnBlocked Cash was launched as a pilot programme in Vanuatu providing aid recipients with a special card that is topped up with digital tokens. Local shopkeepers are issued a mobile phone with an app to process payments. All tokens loaded into the blockchain by Oxfam are collateralised by actual money deposited at the Reserve Bank of Vanuatu.

This technology has been revolutionary for the communities we work with and for Oxfam’s partners. Drawing from the learning and experience in Vanuatu, we continued to

explore ways to access remote communities and deliver much-needed assistance to people affected by natural disasters. We deployed a similar program in Papua New Guinea, where heavy rains in early April 2020 caused floods and landslides in several highland provinces which affected about 700 people and damaged and destroyed their houses and crops.

As one of our goals is to allow people in need to make decisions about their future, including the purchases they make, blockchain technology is in perfect alignment with that goal. It gives people the freedom of choice while ensuring their privacy and protecting their data. After the successful reception of the pilot programme, the project was scaled up and is now distributing cash and voucher assistance to over 35,000 households across the Pacific. The project has harnessed the capacities of more than 15 partners across government, private sector, and local and international NGOs. Delivering together in the Pacific’s first consortium-led response, Oxfam is providing technical design, operational leadership, and strategic direction for the initiative. Most importantly, the people we work with have faster, more reliable access to the local goods and services they need and the power to make their own decisions.





GOAL 3

We do all we can to make sure the NZ Government's international development cooperation helps to stop climate destruction, build human economies and improve equality for women and girls, and diverse communities.

A lot of our work involves engaging with the people who make decisions about our international development cooperation – policymakers and parliamentarians – to support them to make the decisions that stop discrimination and poverty, and protect the environment.

This involves producing research about problems, working with colleagues to hear their voices, and translating this into useful information for decision-makers in Aotearoa NZ. We use this research to draw attention to the issue, get media coverage, and get the word out as loudly as we can that something is wrong. Then we provide potential solutions. We also think about who else can influence decision-makers, like our campaigners, the public, and other organisations, and work with them to create collective power.

WE TRACK OUR PROGRESS ON THIS GOAL WITH MEASURES THAT INCLUDE:

► NUMBER OF OAO POLICY BRIEFINGS, REPORTS AND RESEARCH PAPERS THAT ARE SHARED EXTERNALLY

- In the past fiscal year, OAO published 5 policy documents including
 - Big Hearts MP brief
 - Standing with the Frontlines report
 - A Fair 2030 Target for Aotearoa
 - Collective Resilience: NZ's Aid Contributions in Times of Inequality and Crisis

► 92 MEDIA PIECES RELATED TO OUR POLICY BRIEFINGS, REPORTS AND RESEARCH PAPERS, INCLUDING

- 1 News, Breakfast, and Magic Talk were among the NZ media outlets who interviewed Oxfam Aotearoa about its work calling for a fair and equitable global distribution of the Covid-19 vaccines



CASE STUDY 3: COLLECTIVE RESILIENCE, BIG HEARTS, AND FLOW

We recognise that billions of people are living with crumbling health systems, no social welfare protection, and little chance of receiving Covid-19 vaccines in time. They are facing climate-charged superstorms, and hunger is on the rise. The hardships caused by Covid-19 and climate destruction are hitting people who have the least, the hardest. We believe that we must act in solidarity with all our global neighbours, and encourage our government to provide vital support to overburdened and under-resourced nations. In response to a call for immediate humanitarian funding to stop the Covid-19 pandemic, the government pledged millions to help refugee camps and Pacific communities with vaccines, pandemic preparedness and humanitarian response, but none of this was new money. It did not make sense to take money from ongoing work to build functioning health systems and provide emergency support to stop the spread of Coronavirus. We needed to do both.

So, Oxfam we researched and published the Collective Resilience Report that analysed the New Zealand Aid Programme to see how well it addressed inequality. This work formed a solid evidence base for our bigger initiative: the Big Hearts Connected World project.

In July, Oxfam and over a dozen of New Zealand's leading international aid agencies launched a joint campaign, calling for Aotearoa to dramatically increase its aid funding and climate finance for poorer countries. The Big Hearts, Connected World campaign included World Vision, Christian World Service and The Anglican Diocese of Wellington, among others. Using the collective force of these organisations, we called upon our networks and beyond to put pressure on the government to provide vital support to under-resourced nations. A key component of this campaign was influencing the government to boost New Zealand's overseas aid and

climate finance. Thousands of people rallied together with us, hand wrote cards to the Minister of Foreign Affairs and Finance Minister, signed our Big Hearts petition and used their voices to ask for a boost in climate finance.

Demanding more and better aid is important because we know aid makes a tangible difference. For example, Oxfam's FLOW programme in PNG is not just about building latrines or improving water infrastructure, but about investing in local people to effectively influence local policy and make the changes they want to see.

Our FLOW programme in Papua New Guinea (PNG) is an ideal exemplar of increased foreign aid improving lives in the Pacific. Not only did our project realise immediate and easy-to-see goals, such as promoting the construction of pit latrines, private toilets and handwashing stations in schools and healthcare centres in rural PNG, it also brought together community leaders and government officials to establish a district water and sanitation committee, and local WaSH committees in eight communities (with equal representation of women and men). These committees will receive training on how to push for increased funding for water, sanitation, and hygiene service delivery, so that local residents will have the confidence and skills to make the decisions and fight for the changes that impact them the most.



GOAL 4



We challenge multinational corporations and NZ's private sector to stop climate breakdown and build a human-centred economy.

National and multinational corporations are extremely powerful actors that have a huge impact on our global economy. They can act in ways that prevent and stop climate change, and help to build an economy that puts people first. Or they can do things that destroy the environment, avoid paying tax, and abuse and neglect their workers' rights.

We engage with corporations to influence them to create corporate policies that nurture their workforce, stop climate destruction, and contribute their fair share in the countries where they operate. When corporations are already doing the right thing, we celebrate this and encourage them to talk about it. This year, a volunteer intern conducted a broad scoping study to see where Oxfam Aotearoa can add value. We are now working on research into a brand new corporate-focused campaign.

WE TRACK OUR PROGRESS ON THIS GOAL WITH MEASURES THAT INCLUDE:

► **NUMBER OF MEETINGS WITH A PRIVATE SECTOR ENTITY TO DISCUSS ECONOMIC OR CLIMATE JUSTICE: 0**

► **NUMBER OF CAMPAIGN ACTIONS TAKEN BY OXFAM SUPPORTERS TO INFLUENCE CORPORATE BEHAVIOUR: 0**

We are embarking on a new ten year strategic plan this year and the goal on engaging with corporate entities is brand new. For Year One, we started by scoping the context, making sure we carefully consider all the options and do the groundwork, before embarking on next steps

► **NUMBER OF MEDIA PIECES RELATED TO CORPORATE BEHAVIOUR**

- 14 media pieces related to human-centred economies and corporate behaviour
 - Newshub, Stuff.co.nz and 95bFM all reported on Oxfam Aotearoa calling out the billionaires who profited even more during the pandemic, highlighting the need for a more just and equal economy



CASE STUDY 4: TAX JUSTICE

Our work on economic justice involves talking about tax which is not always a popular subject (but we do like to take on the hard issues). Tax systems are a central part of our global and national economic system. An economy is the sum total of people's interactions to distribute resources. For a world where everyone can flourish, these

education, a social safety net for when things go wrong, and roads and ports so people can get their goods to market.

For many years Oxfam Aotearoa has worked with colleagues across the globe to get multinational corporations to pay their fair share of tax. To do this, we have focused on getting our government to change the rules –both the international tax rules and those here in Aotearoa New Zealand –so that massive global corporations can't hide their profits in tax havens offshore and avoid contributing their fair share of tax here in Aotearoa. Thanks in part to our work, and that of others, governments across the world are negotiating a global minimum effective tax rate for global corporations –something Oxfam has demanded for a long time. The very fact that powerful governments like the USA and Germany are now questioning the centuries-old international tax rules is a huge achievement, due in no small part to Oxfam's advocacy.

Here in New Zealand, there have been law changes that make big companies provide more information to Inland Revenue, reducing their ability to hide their profits and avoid contributing their fair share. With our 2020-2030 strategic plan we've added a new goal. Instead of focusing only on governments to change the rules, we're going to start working directly with private sector corporations to encourage them to change the ways they work. We'll focus on growing private sector

businesses and corporations that behave in ways that value their staff through fair working conditions and pay, protect our planet and reduce carbon emissions, and embrace contributing their fair share in taxes to build healthy, thriving communities for the people who work for them.

This past year we looked closely at the global corporate responsibility context and explored what it means for us, here in Aotearoa. Now we've started digging deeper to explore what particular industry we will focus on.

Our economic system is faulty. Millions of people around the world experience discrimination and extreme poverty, unable to enjoy the opportunities that a fair economy would provide. This injustice is a result of deliberate policy choices that privilege people with economic and political power, while excluding others. Simultaneously, our economic programming is destroying the planet we live on. The very things we value and need as human beings are not properly valued in our economy: raising children; contributing to our communities; caring for older people and the sick; and protecting the rivers, oceans and land that provide us food, and the air we breathe. It does not have to be this way. We created this system. We can change it. And we will.

Manaaki moana, manaaki whenua, manaaki tangata, haere whakamua.

resources need to be distributed in ways that ensure everyone gets the same basic opportunities. Functioning tax systems support the distribution of resources through public services that help everyone, but particularly people who experience poverty and discrimination. Tax is a powerful tool that people in government can use to help overcome inequality and create changes that will make the greatest difference for families and children living in poverty. This includes essentials like free health services and



GOAL 5



We develop deep and strong relationships to bring our kaupapa to life.

Changing the world isn't a short term project – and it isn't one we can do on our own. Therefore, one of our main goals is the development of strong, meaningful, symbiotic relationships here in Aotearoa, and across the world.

LOCAL PARTNERSHIPS

We work in partnership with communities and organisations throughout the Pacific who are driving change, sharing our resources so we are all stronger as a result. We bring together people and groups in New Zealand who share a sense of international solidarity – exploring new ways to fight poverty and inequality, speak out, and raise funds for a fairer world. And, we connect people, organisations, funding, decision-making, and influence across borders. We make the most of all our power, wherever it is, to maximise our collective power and build a world where we all thrive.

WE TRACK OUR PROGRESS ON THIS GOAL WITH MEASURES THAT INCLUDE:

► NUMBER OF ECONOMIC AND GENDER JUSTICE GROUPS IN AOTEAROA THAT OAO PARTNERS WITH: 16

- OAO proudly partnered with multiple different organisations across the NGO and INGO sector that widened our reach and increased our impact. One of the major highlights was The Big Hearts campaign where OAO partnered with 14 different organisations including, World Vision, and Christian World Service. Another highlight would have to be the Women, Peace and Security campaign where we teamed up with Peace Movement Aotearoa, NZ Red Cross, Business and Professional Women NZ, Massey University academics, and others.

► NUMBER OF PARTNERS IN THE PACIFIC AND BEYOND THAT OAO PARTNERS WITH: 11

- We worked with a diverse group of local in-country partners including:
 - Farm Support Association (Vanuatu, Thrive)
 - Youth Challenge Vanuatu (EYEL)
 - Touching the Untouchables (PNG, FLOW)
 - Helping Hands Honey Producers (PNG, HARVEST)
 - Henagaru Village Development Cooperative (PNG, HARVEST)

► PROGRESS ON OUR MANA PACIFIC PLAN WHICH IMPROVED ON OUR EXISTING RELATIONSHIPS WITH MĀORI AND PACIFIC PRACTITIONERS AND BETTER BRIDGED OUR WORK IN AOTEAROA WITH OXFAM IN THE PACIFIC'S WORK IN THE REGION

- The Mana Pacific Plan is still a work in progress. In the past fiscal year, Oxfam has made progress on this Plan by:
 - **Papakāinga:** Grew our understanding of relationships with tangata whenua and strengthening our long-term relationship with Māori iwi;
 - **Kainga Pasifika:** Initiated a stakeholder map of different Māori and Pacific interest groups, stakeholders and relationships in communications, media, climate change and advocacy based in Aotearoa New Zealand; Continued Charing the Pacific Kōloa Collective bi-monthly meetings and welcomed a new Pacific practitioner; and
 - **Kainga Ako:** Initiated to pilot a new online monthly OAO-Oxfam in the Pacific 'talanoa' sessions between OAO-OIP via the Suva office to improve understanding of diverse worldviews.
 - Continuing the Pacific Kōloa Collective bi-monthly meetings; welcoming a new Pacific practitioner, an indigenous Tuvalu woman who is a senior programme specialist from Tearfund.



CASE STUDY 5: INVESTING IN LOCAL TALENT

There are many injustices that cause poverty and inequality around the world. Our work is focused on the systems that keep people trapped in poverty, despite their incredible resilience and drive to change things. To help tell the stories of these people, Oxfam regularly conducts content gathering trips to the places where people are facing injustice and poverty. We take photographs and videos, interview members of the community, and check in with local partners on the ground. The resulting photos and stories help us explain to New Zealanders what challenges our neighbours in the Pacific are dealing with, and what Oxfam's programmes are

doing to contribute to solutions in these places. Historically, Oxfam Aotearoa has hired photographers here in New Zealand, and sent them to places like Tonga and Timor-Leste to capture these images and stories. However, travel restrictions precipitated by Covid-19 inspired a new model, one much more in alignment with our values: a fully local content gathering venture in March 2021.

In close collaboration with Oxfam in the Pacific, Oxfam Aotearoa hired a talented hard-working team of Solomon Islanders to gather stories throughout Honiara, Malaita, and along the Lunga and Mataniko Rivers.

This allowed Oxfam to invest in Solomon Islands' economy and build the experience and skills of Sols' talented young artists. In turn, these young media-makers, who grew up in the very communities we sought to explore, were able to connect with interviewees in an authentic, meaningful way that helped us acquire incredible imagery and quotes. We heard stories of strength, resilience, fear, hope, frustration and determination. We captured images of incredible beauty and of heartbreaking destruction. And every dollar spent in gathering this content, was paid to the local workforce and economy in Solomon Islands, rather than on international flights for out-of-country photographers. In this way, we brought to life our kaupapa of reaching out with reciprocity and using knowledge drawn from diverse thinking. We held ourselves to account, recognised that "the way it had always been done" needed to change, and collaborated effectively with our local partners. Rather than send in an outsider to determine what stories would be told to the world, we shared power and opened up space for young Solomon Islanders to create the images and tell the stories that they wanted told. The results were beautifully composed images and interviews that tell honest stories about life in Solomon Islands, and ways that Oxfam's work can generate positive change.



GOAL 6



We are a resilient, dynamic and sustainable organisation that adapts and improves in the face of a changing world.

The global Covid-19 pandemic has highlighted the inequalities we have been fighting for years – like those based on gender, race, ethnicity, sexuality, age and physical ability – that drive systems that keep people trapped in poverty. The pandemic has further intensified these problems and shed a harsher light on the gap between the world's richest and poorest people. Add the increasing urgency the planet faces to combat climate destruction, and you can clearly see that these threats cross borders, adding crisis on top of crisis, affecting us all.

These global problems need collective solutions, but in these times of uncertainty and doubt, there is hope. We've always stayed true to Oxfam's founding principles of challenging the underlying causes of poverty and injustice while supporting people to prepare and respond when disaster strikes. Throughout our history we've adapted and evolved, and it's time to do that again – to reflect the challenges and opportunities of today's world.

WE TRACK OUR PROGRESS ON THIS GOAL WITH MEASURES THAT INCLUDE:

► FINANCIAL RESILIENCY

- New donors = 11,577, increase of 21% from the previous year
- Average annual commitment = \$333.35, increase of 42.6% from previous year
- Gross donations = \$6,153,050.08, increase of 8.9% from previous year

► OPERATIONAL ADAPTABILITY

- In the past fiscal year, Oxfam's Events Team has demonstrated adaptability in the face of unexpected operational challenges, such as:
 - Development of virtual Trailwalker event in case of Alert Level change

- Formulated a detailed Covid-19 Safety and Response Plan with the support of the Taranaki District Health Board and other event organisers
- Included Covid-19 messaging in supporter journey, including symptom list, event guidelines, and information about how attendees should interface with the healthcare system
- Provided Oxfam Trailwalker filter tubes to all participants and volunteers
- Reduced mass gathering by taking H&S briefing online (previously held in large packed auditorium) and introduction of start waves
- Developed contingency site plans for alert level 2 that allowed for personal distancing



CASE STUDY 6: FUNDRAISING EVENTS DURING THE PANDEMIC

Oxfam, like every other organisation this past year, has had to adapt to something unprecedented in our lifetimes: a global pandemic and its resultant lockdowns and travel restrictions. We responded with a focus on our values of manaaki connectedness and māia courage. Oxfam demonstrated its resilience through the incredible efforts of our Events Team in reworking our biggest fundraiser of the year: Oxfam Trailwalker.

By early March 2020, 252 teams of walkers had registered to take part in our annual Trailwalker event. It was with great regret that Oxfam made the difficult but necessary decision to cancel Oxfam Trailwalker 2020, due to the increasing restrictions announced by the New Zealand government, responding to the threat of Covid-19. Oxfam Aotearoa's

Executive Director, Rachael Le Mesurier, supported the government's decisions saying that "dealing with the challenge posed by the global Covid-19 pandemic is one that we must all face as a community cooperating together."

For our staff, volunteers, and trailwalkers, this was an extreme disappointment: to train and fundraise for months, only to have the event cancelled four days before it was scheduled to begin! The Oxfam Events Team showed māia and resilience by supporting over 60 teams to complete a variation of the challenge in their own way, offering encouragement via our very active Oxfam Trailwalker Community Facebook page. A number of teams went ahead and walked 50km or 100km across a variety of public trails.

After that, Oxfam staff adapted and developed the 2021 Trailwalker event in a Covid-19 context including:

- Marketing and training videos were comprised of "selfies" because everyone was distancing
- Plans developed to enable the safe operation of Oxfam Trailwalker 2021 at Alert Level 1 and 2, with a virtual event prepared for Alert Levels 3 and 4.
- The implementation of 'start waves', greater communication around potential level changes, booking additional facilities and equipment, and a host of other major adjustments to adhere to physical distancing guidelines.

The public responded with aroha, and for the 2021 event, 269 teams were registered for the event by December 2020. For the first time ever, it was announced the event was officially 'sold out' and registrations were closed. The global Covid-19 pandemic has not halted Oxfam's work – it has hugely increased the need for it. While Oxfam Trailwalker 2020 was not able to go ahead, the funds raised were critical to continuing Oxfam's vital work: providing essential funds in ongoing humanitarian relief, including emergency work preventing the spread of the pandemic across the Pacific, as well as finding lasting solutions to the challenges of climate crisis, poverty and injustice in the Pacific and beyond.





Photo: Belinda Bradley



FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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Photo: Patrick Moran

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Photo: Muezzaart

DIRECTORY AND STRUCTURAL OVERVIEW

Legal Name	Oxfam Aotearoa (Previously Oxfam New Zealand)
Year of commencement	1991
Nature of business	NZ Charity - independent affiliate member of the Oxfam International Confederation
Banker	ANZ Bank
Solicitor	DLA PIPER
Auditor	RSM Hayes Audit
Charity Registration No.	CC24641

OXFAM'S STRUCTURE

Oxfam Aotearoa (OAo) is a non-governmental organisation (NGO) established as a Charitable Trust in 1991. It is an affiliated member of Oxfam International, the global confederation of 20 independent Oxfam entities. The Oxfam Aotearoa Trust Board has nine volunteer Trustees who meet four times a year. The Board also has a Financial, Risk and Assurance Committee, a Health and Safety Standing Committee and a Partnerships Committee. The Trustees in this financial year were:

- Garry Macdonald (Board Co-Chair)
- Liz Huckerby (Board Co-Chair)
- Luella Linaker (Co-Chair of Partnerships Committee)
- Rohini Ram (Treasurer and Chair of Finance, Risk and Assurance Committee)
- Jonathan Boston (Chair of Health & Safety Committee)

- Sarah Rennie
- Luc Shorter (Appointed Dec-20)
- George Makapatama (Appointed Dec-20)
- Jan Gregor (Appointed Dec-20)

MAIN SOURCES OF OXFAM'S CASH AND RESOURCES

Oxfam Aotearoa's main sources of cash and resources are:

- Regular and one-off donations from the New Zealand public, fundraising support for our Oxfam events, individual bequests, small grants from philanthropic trusts, and sponsorship by corporates and businesses
- Contracts and grants from institutional bodies such as the Ministry of Foreign Affairs and Trade (MFAT)
- Social enterprise, providing tele-marketing services to other NGOs & an eCommerce site selling ethical products (launched Oct-19)

MAIN METHODS USED BY OXFAM TO RAISE FUNDS

Oxfam relies on the support of regular donations and fundraising revenue through mailing appeals, street and door-to-door fundraising, bequests, trust grant applications, online donations, fundraising events and humanitarian appeals to the New Zealand public.

Oxfam tenders for multi-year contracts to the Ministry of Foreign Affairs and Trade's (MFAT) Partnerships for International Development (PfID) fund. MFAT requires 20-33% of funds to be from NZ public donations to 'match' the government's contribution. Oxfam also secures funding through MFAT's Disaster Response Partnership to support emergency programming in times of crisis.

Oxfam seeks other contracts or grants from other international and multilateral donors such as UNICEF.

OXFAM'S RELIANCE ON VOLUNTEERS AND DONATED GOODS OR SERVICES

During our largest annual fundraising event, Oxfam Trailwalker, we rely on the support of up to 300 volunteers over the three-day event weekend. During the day-to-day work of Oxfam we have a small pool of 5-10 volunteers and interns who assist with administration, research and policy development. The Oxfam Aotearoa Board of Trustees who carry the highest level of responsibility for the organisation's legal and fiduciary responsibilities are also all volunteers.

Oxfam relies on a small proportion of donations in-kind through donated goods and service from professionals.

STATEMENT OF FINANCIAL POSITION

As at 31 March 2021
in New Zealand Dollars

Signed for and on behalf of the Board



Luella Linaker
Oxfam Aotearoa Board Co-Chair
4 September 2021



Rohini Ram
Oxfam Aotearoa Board Treasurer
4 September 2021

	Note	2021 \$	2020 \$
Assets			
Cash at bank		5,612,635	3,177,203
Short term deposits		–	1,300,000
Debtors and prepayments		186,724	313,087
Inventory		2,760	12,086
Total current assets		5,802,119	4,802,376
Equipment		77,228	103,387
Paintings	3	190,567	182,480
Intangible assets - software	4	107,125	171,764
Total non-current assets		374,919	457,631
Total assets		6,177,039	5,260,007
Liabilities			
Creditors and accruals		466,480	317,018
Employee annual leave accruals		111,027	99,198
Deferred Revenue		1,740,614	2,235,749
Inter-Affiliate Fundraising loan (Current)		–	–
Total current liabilities		2,318,121	2,651,965
Total non-current liabilities		–	–
Total liabilities		2,318,121	2,651,965
Net assets		3,858,917	2,608,042
Equity			
Capital		100	100
Restricted Program Reserves (Development, Aid & Advocacy)	1f	877,348	564,339
Other Designated Reserves	1f	731,798	457,631
Paintings Revaluation reserve	1f, 3	11,930	11,930
Retained Earnings		2,237,741	1,574,042
Total equity		3,858,917	2,608,042

This statement is to be read in conjunction with the notes to the financial statements.

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the year ended 31 March 2021
in New Zealand Dollars

	Note	2021 \$	2020 \$
Revenue			
Non Exchange Revenue			
General donations		4,335,969	4,605,985
Institutional contracts	2a	4,115,777	2,226,168
Fundraising and campaigns	2a	1,181,624	837,926
Other contracts / grants / bequests	2a	847,234	338,043
Special appeals		104,988	56,332
Exchange Revenue			
Goods & Services		209,563	80,367
Interest		27,335	61,553
Total revenue		10,822,490	8,206,373
Expenditure			
Advocacy		(488,613)	(414,248)
Development Programmes/ Humanitarian Response	9	(5,598,488)	(3,433,299)
Fundraising		(2,701,332)	(3,163,295)
Social Enterprise		(127,336)	(48,506)
Operations		(582,043)	(689,530)
Organisational re-structure - Non-recurring expense		(73,802)	(21,171)
Total expenditure		(9,571,615)	(7,770,049)
Surplus/(deficit) for the year		1,250,875	436,324
Other comprehensive revenue and expense for the year		–	–
Revaluation of paintings	3	–	–
Total comprehensive revenue and expense for the year		1,250,875	436,324

This statement is to be read in conjunction with the notes to the financial statements.

STATEMENT OF CHANGES IN EQUITY

For the year ended 31 March 2021
in New Zealand Dollars

	Restricted Reserves \$	Other Designated Reserves \$	Retained Earnings \$	Revaluation reserve \$	Capital \$	Total equity \$
Balance at 1 April 2019	360,083	1,139,814	659,791	11,930	100	2,171,718
Transfer to/from Restricted Program Reserves (Development, Aid & Advocacy)	204,256	–	(204,256)	–	–	–
Transfer to/from Other Designated Reserves	–	(682,183)	682,183	–	–	–
Surplus for the period	–	–	436,324	–	–	436,324
Other comprehensive revenue and expense	–	–	–	–	–	–
Balance at 31 March 2020	564,339	457,631	1,574,042	11,930	100	2,608,042
Balance at 1 April 2020	564,339	457,631	1,574,042	11,930	100	2,608,042
Transfer to/from Restricted Program Reserves (Development, Aid & Advocacy)	313,009	–	(313,009)	–	–	–
Transfer to/from Other Designated Reserves	–	(82,712)	82,712	–	–	–
Transfer to/from Endowment Reserves	–	356,879	(356,879)	–	–	–
Surplus for the period	–	–	1,250,875	–	–	1,250,875
Other comprehensive revenue and expense	–	–	–	–	–	–
Balance at 31 March 2021	877,348	731,798	2,237,741	11,930	100	3,858,917

This statement is to be read in conjunction with the notes to the financial statements.

STATEMENT OF CASH FLOWS

For the year ended 31 March 2021
in New Zealand Dollars

	2021 \$	2020 \$
Receipts from contracts and fundraising event fees	4,133,991	3,188,758
Receipts from donations, grants and bequests	6,072,561	5,689,095
Interest received	27,335	61,553
Cash paid to suppliers, employees and others	(9,053,401)	(8,111,568)
Net cash flows from operating activities	1,180,487	827,838
Proceeds / (Purchase) of short term deposits	1,300,000	(300,000)
Acquisition of property, plant and equipment	(8,621)	(52,946)
Acquisition of intangible assets	(36,434)	(20,265)
Net cash flows from investing activities	1,254,945	(373,210)
Repayment of borrowings	–	(125,690)
Net cash flows from financing activities	–	(125,690)
Net increase/(decrease) in cash held	2,435,432	328,938
Cash at the beginning of the year	3,177,203	2,848,266
Cash at the end of the year	5,612,635	3,177,203

This statement is to be read in conjunction with the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1 OVERVIEW

The reporting entity, Oxfam Aotearoa ("Oxfam") is a registered Charitable Trust under the Charities Act 2005. The financial statements have been prepared in accordance with the requirements of that Act.

For the purposes of financial reporting, Oxfam is a public benefit entity (not-for-profit). The financial statements of Oxfam are for the 12 month period and were authorised for issue by the Board of Trustees on the date on page 30.

a Basis of preparation

The financial statements have been prepared in accordance with the requirements of its constitution and the Charities Act 2005, which requires compliance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with PBE Standards RDR and disclosure concessions have been applied.

The entity has elected to report in accordance with PBE Standards RDR on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$30 million.

b Basis of measurement

The financial statements have been prepared on an historical cost basis except for paintings which are recognised at fair values.

The statement of cash flows has been prepared using the direct method. The financial statements are prepared on an accrual basis.

c Functional and presentation currency

The financial statements are presented in New Zealand Dollars (\$), which is Oxfam's functional currency. All financial information presented in New Zealand Dollars has been rounded to the nearest dollar, except where otherwise indicated.

d Use of estimates and judgements

The preparation of the financial statements, in conformity with PBE Standards RDR requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. There are no significant estimates in the preparation of these financial statements.

e Comparatives

Where necessary, comparative figures have been changed to align with 2021 presentation.

f Use of Reserves

Oxfam make use of specific reserves in the statement of financial position to better highlight funds that have been designated for particular purposes and are not available for general activities.

Restricted Program Reserves (Development, Aid & Advocacy) are public donations that are restricted to be spent on specific long term development, emergency response programmes & influencing campaigning.

Other Designated Reserves are revenue and/or capital that Oxfam has authority to allocate and designate for particular purposes in the exercise of its discretionary powers.

Endowment Reserves are revenue/surpluses Oxfam designates to our ethical Endowment Fund, Te Tāhuna Kōkohu. Reserves are determined on the basis of Te Tāhuna Kōkohu's SIPO. As at 31/3/21 this reserve represents the amount of funding to be used to establish the fund.

Painting Revaluation Reserve is the change in value of paintings given to Oxfam as part of a living bequest. See note 3 for further explanation.

g Taxes

Oxfam is a registered charitable trust and is therefore exempt from income tax under the Income Tax Act 2007.

All amounts are shown exclusive of Goods and Services Tax (GST), except for receivables and payables that are stated inclusive of GST.

2 ACCOUNTING POLICIES

The accounting policies set out below have been applied in preparing the financial statements for the year ended 31 March 2021, which are consistent with the prior year.

a Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to Oxfam and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

Institutional contracts are classified as non-exchange transactions. They relate to a contract for the delivery of funded project activities. Where cash is received in advance against reporting milestones (project activities), these receipts are recognised as "Deferred Revenue" which is recorded as a liability in the statement of financial position. Revenue is recognised as conditions are met.

In the year ended 31 March 2021 MFAT institutional funding (revenue) equated to 4.1m NZD (cf. 2020 2.2m NZD). Changes between years is largely attributable to one specific Humanitarian project, Vanuatu Cash Transfer Project, where funding (revenue) was 2.3m NZD for the year ended 31 March 2021.

Specific purpose grants are classified as non-exchange transactions and recognised as revenue when Oxfam has complied with the primary conditions attached to them and are otherwise maintained in the statement of financial position as deferred revenue.

In the response to the Covid-19 pandemic the New Zealand Government made available several wage subsidies from March 2020 to March 2021. Oxfam applied for and has accounted for 0.3m NZD in Covid-19 Wage Subsidy revenue between April 2020 - June 2020, this revenue is included under Other contracts / grants / bequests.

Donations, appeals, fundraising and events revenue are classified predominantly as non-exchange transactions; exchange transactions in this category account for \$177k (cf. 2020 of \$150k). Revenue from these transactions is recognised in full on receipt. In some cases non-exchange transactions contain a condition that will result in the repayment of the amount if these conditions are not met. In this case, Oxfam recognises a liability for deferred revenue and revenue is recognised only once Oxfam has satisfied these conditions.

Interest revenue is accrued and distributions shall be recognised when Oxfam's right to receive payment is established.

b Foreign exchange

Transactions in foreign currencies are translated into New Zealand dollars (functional currency) at spot exchange rates at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies at the reporting date are translated to New Zealand dollars at the exchange rate at the reporting date.

c Financial risk management

Oxfam has classified its financial assets & liabilities as loans and receivables on initial recognition.

Financial assets include cash and short-term deposits, trade and other receivables; Financial liabilities include trade, as well as other payables and short term provisions.

At each balance date Oxfam assesses whether there is any objective evidence that a financial asset or liability is impaired. Where the carrying amount of an asset exceeds the recoverable amount or recoverable service amount, the asset is considered impaired and is written down to its recoverable amount. Impairment losses are recognised in surplus or deficit in those expense categories consistent with the nature of the impaired asset. Any previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. Any reversal is recognised in surplus or deficit.

d Cash and Short Term Deposits

Cash and bank balances comprise cash on hand and cash at bank, deposits on call and highly liquid investments with an original maturity of 90 days or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and bank balances consist of cash and short-term deposits as defined above.

e Accounts Receivable and Prepayments

Accounts receivable are recognised and carried at original invoice amount less any allowance for any uncollectable amounts.

f Creditors and Accruals

Creditors and accruals represent liabilities for goods and services provided to Oxfam and which have not been paid at the end of the financial year. These amounts are usually settled within 30 days.

Employee annual leave accruals, represents annual leave that is owed to employees in respect of employees' services.

g Inventory

Inventory is valued using weighted average cost on a periodic basis. Inventory is held at the lower of cost or net realisable value.

3 PAINTINGS

Paintings are recognised at fair value as donation revenue, when gifted to Oxfam. The art is re-valued every few years to ensure the valuation does not differ materially from the carrying value. A material revaluation surplus or deficit is recognised as Other Comprehensive Revenue in the period it arises and recorded in the revaluation reserve. Where a revaluation reserve deficit exceeds previous revaluation surpluses for an asset, the excess deficit is recorded in the statement of comprehensive revenue and expense.

	2021 \$	2020 \$
Opening balance	182,480	182,480
Revaluation/Additions	8,087	-
Closing balance	190,567	182,480

The living bequest was originally granted in 2001. After reassessing ownership in 2011, through discussions with the donor and consultation with lawyers, it was decided that it is correct to recognise an asset for the paintings as the risk and rewards of ownership have transferred to Oxfam. These have been recorded at fair value at the time ownership was transferred, and subsequently revalued in accordance with the revaluation policy above. Fair value is deemed to be the insurance valuation, as this is indicative of replacement value.

The last valuation was performed by International Art Centre on 17 October 2019, with new artworks added valued at April-21 by Webbs.

4 INTANGIBLE ASSETS

Intangible assets relate to software which has a finite useful life. It is measured at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised as an expense on a straight line basis over the estimated useful life, software is five years and website development is ~three years. During FY21 a number of Intangible assets were retired or written down. Surplus/ losses on disposals are captured in the statement of comprehensive revenue and expense.

	Cost \$	Amortisation \$	Accumulated Amortisation \$	Carrying value \$
Year end 31 March 2021	438,346	90,125	331,222	107,125
Year end 31 March 2020	835,135	133,333	663,371	171,764

5 COMMITMENTS AND CONTINGENCIES

There are no material contingent assets or liabilities or capital commitments as at 31 March 2021 (cf. 2020:10k).

Commitments to non-cancellable leases & service agreements are as follows:

	Not later than one year \$	Later than one year, not later than five years \$	Later than five years \$
As at 31 March 2021	297,386	636,620	–
As at 31 March 2020	249,892	801,202	–

6 RELATED PARTY TRANSACTIONS

Year end 31 March 2021	Transactions		Balances	
	Paid	Received	Paid	Received
Name	\$	\$	\$	\$
Papua New Guinea Country Office	493,191	–	–	–

Year end 31 March 2020	Transactions		Balances	
	Paid	Received	Paid	Received
Name	\$	\$	\$	\$
Papua New Guinea Country Office	1,445,335	–	–	–

Oxfam Aotearoa holds 50% of the trustee positions on the board of Oxfam Papua New Guinea but does not have significant influence over this organisation, and therefore its financial statements are not equity accounted for by Oxfam Aotearoa.

7 KEY MANAGEMENT PERSONNEL

	# of personnel (FTE)		Remuneration	
	2021	2020	2021	2020
Salaries and other short term benefits:				
Board members	9	8	–	–
Senior Management	3.6	5	\$574,943	\$683,031

8 EVENTS SUBSEQUENT TO BALANCE DATE

On the 25th of May 2021 Oxfam changed its name from Oxfam New Zealand to Oxfam Aotearoa.

On 17 August 2021, the New Zealand Government commenced Covid-19 lockdown restrictions for New Zealand, and in particular for Auckland, which are still in place at this time.

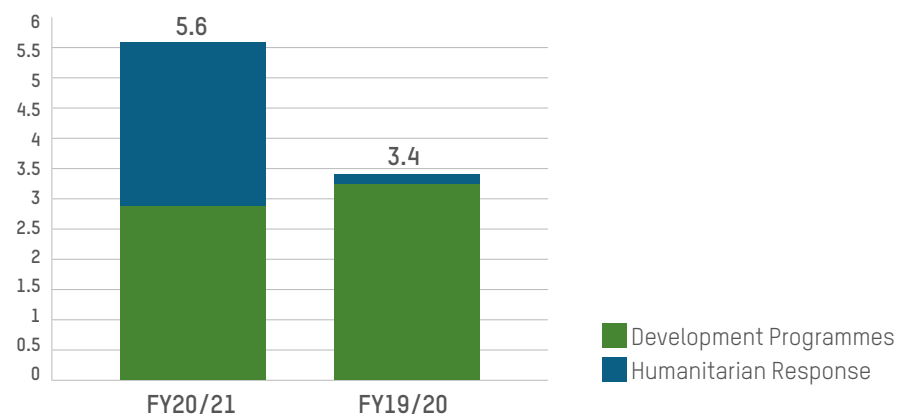
While an extended lockdown would likely negatively affect operations and some revenue streams, after consideration of the future funding secured and the organisation's financial position at the date of authorising these financial statements the Trustees are satisfied that the organisation will be able to meet its financial obligations for the foreseeable future. Hence the preparation of the financial statements using the going concern assumption remains appropriate.

There were no other events subsequent to balance date that would affect these financial statements.

9 DEVELOPMENT PROGRAMMES & HUMANITARIAN RESPONSE SPLIT

To the year ended 31 March 2021 development programme and humanitarian response spends were 5.6m NZD (c.f 2020 3.4m NZD). Oxfam's Humanitarian response in Vanuatu, Cash Transfer Project, was the major contributing factor for the larger variance between years.

Development Programme & Humanitarian Spend (M NZD)



INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF OXFAM AOTEAROA (FORMERLY KNOWN AS OXFAM NEW ZEALAND)

Opinion

We have audited the financial statements of Oxfam Aotearoa ("trust"), which comprise:

- the statement of financial position as at 31 March 2021;
- the statement of comprehensive revenue and expense for the year then ended;
- the statement of changes in equity for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements.

In our opinion, the accompanying financial statements on pages 30 to 37 present fairly, in all material respects, the financial position of Oxfam Aotearoa as at 31 March 2021, and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the trust in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor, the firm has no other relationship with, or interests in, Oxfam Aotearoa.

Other information

The Trustees are responsible for the other information contained on pages 2 to 29 (but does not include the financial statements and our auditor's report thereon), which we obtained prior to the date of this auditor's report. Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the trustees for the financial statements

The Trustees are responsible, on behalf of Oxfam Aotearoa, for the preparation and fair presentation of the financial statements in accordance with Public Benefit Entity Standards Reduced Disclosure Regime, and for such internal control as those charged with governance determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible, on behalf of the Trust, for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements. A further description of the auditor's responsibilities for the audit of the financial statements is located at the XRB's website at:

<https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-8/>

Who we report to

This report is made solely to the Trustees, as a body. Our audit has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trust and the Trustees as a body, for our work, for this report, or for the opinions we have formed.



RSM Hayes Audit
Auckland

21 September 2021



RSM



Photo: Patrick Moran



Photos: Left to Right: Artur Francisco, Collin Leafasia, Peter Jennings