



## **GRI Level C reporting template for NGOs**

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# 1. Strategy and Analysis

## 1.1 Statement from the most senior decision-maker of the organization

Oxfam Canada aspires to be a centre of excellence in capacity building linked to women's rights and gender equality, and a change agent that reflects our commitment to human rights and sustainable development in our own practice, promoting participation and effective, accountable governance, including equality among women and men, and respectful relations among members and staff. We strive to learn, to improve our practice and to increase our impact in solidarity with and support of our partners and allies in Canada and overseas.

Since adopting its 2007 – 2012 Strategic Plan entitled *Walking the Talk on Women's Rights*, Oxfam Canada has made significant progress in advancing its five strategic change goals: focusing our program on women's rights and gender equality; boosting our budget; strengthening our staff; mobilizing more members; and nurturing a culture of learning and leadership.

Having focused its programming – long-term development, humanitarian response, advocacy and campaigning – on gender justice, Oxfam Canada is working to build the analysis, expertise, tools, relationships and resources to provide leadership and support global learning linked to women's rights and gender equality.

This thematic focus is all the more important in the context of the realignment of international programming among the members of the Oxfam confederation. In many of the countries in which Oxfam Canada is working, it has assumed a leadership role with respect to programming and advocacy linked to gender justice.

Oxfam Canada has increased and diversified its sources of revenue, raising private donations modestly while investing in new fundraising ventures such as Oxfam *Trailwalker*. Institutional funding for long-term development and for humanitarian response has grown more quickly, building on Oxfam's credibility to secure funding both for Oxfam Canada programs and for programs implemented by other Oxfams.

Staff numbers have increased significantly, with increased specialist and learning capacity both in overseas offices and in Canada; most focused on gender justice and on systems. As well, Oxfam Canada has begun a major multi-year investment in a Management Information System that is intended to improve productivity and effectiveness of staff and volunteers, increase the strength and resilience of the organization and help to increase its impact and influence.

Increased numbers of members have been mobilized, in particular in support of our climate and gender justice campaigns and in the lead up to the Canadian-hosted G8 and G20. A new Board was elected and took office at the time of the Gender Justice Summit that brought together 300 members and supporters with partners from overseas and Oxfam Canada staff from around the world.

Oxfam Canada moved into a new National Office in May 2009 that has been awarded LEED Gold standard, demonstrating our commitment to environmental stewardship and innovation.

In working for change, Oxfam Canada is hugely strengthened by our affiliation with Oxfam International. Within the Oxfam confederation, Oxfam Canada has provided important leadership on gender justice issues and contributes to a wide range of initiatives in support of the Oxfam International Strategic Plan.

The political and funding environment within Canada raises certain risks for Oxfam Canada, undermining momentum in its process of change. But the quality of our program, the strength of our brand and the demonstrated support of Canadians for our work position us well to achieve the goals set out in our current Strategic Plan and lay the groundwork for the next Strategic Plan that will take us from 2012 to 2016.

## **2. Organizational Profile**

### **2.1 Name of the organization**

Oxfam Canada

### **2.2 Primary activities**

Oxfam Canada's primary activities are international development, humanitarian action, advocacy and campaigning. Oxfam Canada's mission is to build lasting solutions to global poverty and injustice. We work with allies in Canada and around the world to change the policies and practices that perpetuate human suffering. We support organizations in poor communities overseas in their struggle to secure basic rights. Oxfam's advocacy and campaigns for just policies are rooted in the knowledge and experience gained in that struggle (see <http://www.oxfam.ca/who-we-are/about>). For a full explanation of our five strategic change goals, please see the overview of our 2007-2010 Strategic Plan available at <http://www.oxfam.ca/sites/default/files/OC%20SP%202007%202012%20-%20Overview%281%29.pdf>.

### **2.3 Operational structure of the organization, including national offices, sections, branches, field offices, main divisions, operating companies, subsidiaries, and joint ventures**

Oxfam Canada has offices in five provinces of Canada including British Columbia, Saskatchewan, Ontario, Nova Scotia and Newfoundland and Labrador. We have overseas offices in Cuba, Ethiopia, Nicaragua, Mozambique, South Africa, and Zimbabwe. Further details can be found on the Oxfam Canada website at <http://www.oxfam.ca/what-we-do/where-we-work>.

Oxfam Canada is an affiliate of Oxfam Internationally and collaborates closely within Canada with Oxfam Québec.

### **2.4 Location of organization's headquarters**

Ottawa, Ontario, Canada

### **2.5 Number of countries where the organization operates**

Oxfam Canada support long-term development, advocacy and emergency programs in 23 countries around the world. For a complete list, please see <http://www.oxfam.ca/what-we-do/where-we-work>.

### **2.6 Nature of ownership and legal form**

Oxfam Canada is incorporated by Industry Canada with charitable status as a public interest organization.

### **2.7 Target audience and affected stakeholders**

Oxfam Canada works with approximately 100 partner organizations in the Americas, the Horn of Africa, Southern Africa, and South Asia. Fifty per cent of Oxfam Canada's partner organizations are women's groups. Oxfam Canada also works within Canada through regional and local committees, campus clubs

and as part of various coalitions and networks at the national and regional level. Oxfam Canada has more than 6750 members, 50,000 donors and a large base of supporters from coast to coast.

## **2.8 Scale of the reporting organization**

Oxfam Canada is developing a Management Information System that will provide more complete data in future years.

Employees:	93
Donors:	50,000
Members:	7500
Volunteers:	500
Total Income:	\$ 23,587,642
Assets:	\$ 19,004,395
Liabilities:	\$ 15,374,018
Net Assets:	\$ 3,630,377

## **2.9 Significant changes during the reporting period regarding size, structure, or ownership**

Oxfam Canada is currently in the process of realigning its international programs as a part of a broader restructuring of the Oxfam International confederation. Oxfam Canada closed its program and office in Khartoum, Sudan.

## **2.10 Awards received in the reporting period**

The inaugural Oxfam Trailwalker Canada event which took place in July 2009 received the Best Event Videography award at the annual International Special Event Society Esprit Awards Gala which took place in Baltimore in August 2010.

### **3. Report Parameters**

#### **Report Profile**

##### **3.1 Reporting period (e.g, fiscal/calendar year)**

Oxfam Canada's fiscal year: April 1, 2009 to March 31, 2010

##### **3.2 Date of most previous report (if any)**

Not applicable

##### **3.3 Reporting cycle (annual, biennial, etc.)**

Oxfam Canada will complete an annual GRI submission for each fiscal year.

Oxfam Canada also reports annually to the Canadian Revenue Agency and subscribes to a number of codes and charters for which it reports separately (<http://www.oxfam.ca/who-we-are/codes-of-conduct>).

Oxfam Canada has also identified a series of strategic indicators against which we can monitor progress against our strategic plan. Reports are provided annually to the Board of Directors on these indicators.

##### **3.4 Contact point for questions regarding the report or its contents**

Robert Fox, Executive Director, [robertf@oxfam.ca](mailto:robertf@oxfam.ca), 39 McArthur Ave., Ottawa, ON Canada K1L 8L7.

#### **Report Scope and Boundary**

##### **3.5 Process for defining report content**

This report should be read alongside our April 1, 2009 to March 31, 2010 Annual Report (<http://www.oxfam.ca/sites/default/files/OX-AR10-WEB.pdf>) and financial statements for the same period.

##### **3.6 Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers)**

This report covers all of Oxfam Canada's operations, in Canada and overseas.

##### **3.7 State any specific limitations on the scope or boundary of the report**

Oxfam International and its affiliates are outside the scope of this report.

##### **3.8 Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations**

The basis for accounting is the Canadian accounting standards, as stipulated by the Canadian Revenue Agency ([www.cra-arc.gc.ca](http://www.cra-arc.gc.ca)).

**3.10 Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods)**

Not applicable

**3.11 Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report**

Not applicable

**GRI Content Index**

**3.12 Table identifying the location of the Standard Disclosures in the report**

This document represents the content index for Level C reporting.

#### **4. Governance, Commitments, and Engagement Governance**

##### **4.1 Governance structures of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight**

Oxfam Canada's highest governance body responsible for organizational oversight is the Board of Directors. Members of the Board are elected from and by the membership to three year terms. Committees include the Executive Committee which assists with organizational oversight, the Finance and Audit Committee, the Policy Committee, the Membership and Volunteer Development Committee and the Program Committee which is a committee-of-the-whole. As well, the Board has established a Governance Task Force which is currently undertaking a review of Oxfam Canada's governance.

The Board of Directors is responsible for setting Oxfam Canada's overall direction, adopting the Strategic Plan, approving the Operational Plan and Annual Budget and overseeing performance. Management and executive authority is vested in the Executive Director and Management Team.

##### **4.2 Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management and the reasons for this arrangement). Describe the division of responsibility between the highest governance body and the management and/or executives**

The Chair of the Board is a volunteer, elected by the membership of the Board. The Executive Director is employed by and accountable to the Board. The Executive Director represents the organization and exercises executive authority over its management and operations, with support from five senior staff (Directors) who, with the Executive Director, constitute the Management Team.

##### **4.3 For organizations that have a unitary board structure, state the number of members and/or non-executive members of the highest governance body that are independent and/or non-executive members**

**State how the organization defines 'independent' and 'non-executive'. This element applies only for organizations that have unitary board structures. See the glossary for a definition of 'independent'**

All voting members of the Oxfam Canada Board are unpaid volunteers. The Executive Director is a non-voting member of the Board as is a Staff Representative.

##### **4.4 Mechanisms for internal stakeholders (e.g., members), shareholders and employees to provide recommendations or direction to the highest governance body**

Oxfam Canada has in place a number of structures and processes at the national, regional and local levels that promote and facilitate participation and input from members, donors and supporters.

The Board is elected directly from and by the membership and Regional Directors (five) sit as well on Regional Steering Committees that provide ongoing opportunities for input from members and supporters.

As well, the Youth Director (one) meets regularly with Regional Youth Liaisons and with representative of Oxfam Canada campus groups across the country.

The Board of Directors has a policy committing itself to the disclosure of information which it believes is in the interests of accountability to members, beneficiaries, counterparts, allies, donors, funders, supporters, media and the general public.

Policies and programs are developed and implemented in collaboration and consultation with key counterparts, allies and other stakeholders.

Oxfam Canada's membership includes 6750 individuals normally resident in Canada thirteen (13) years of age or older, who support the activities of the Corporation, subscribe to its mission (Oxfam Canada By-Law 13, article 3.1.1). The Oxfam Canada Board of Directors issues a communiqué to the membership following each Board meeting and reports annually during its Annual General Meeting, held in the autumn of each fiscal year. For more information on the Annual General Meeting, please see article 3.4.1 of the attached Oxfam Canada By-Law 13.

The Oxfam Canada Board of Directors further reports to its membership through Regional Assemblies held each year and during the National Assembly held every three (3) years. The National Assembly provides a forum for dialogue with overseas and domestic partners, a review of organizational plans and policies, a forum to make recommendations to the Board, and a forum for accountability of the Board to the membership (Oxfam Canada By-Law 13, article 4).

Oxfam Canada employees who are members of the organization are represented on the Board of Directors by a non-voting Staff Representative. Employee views are also reported to the Board of Directors through annual reporting structure and targeted consultations.

With the exception of members of the Management Team and selected staff in excluded positions, Canadian staff and some Field Representatives are represented by Canadian Union of Public Employees Local 2722.

The Oxfam Canada Board of Directors Chair travels internationally to visit a site(s) of our international programming once per Board term.

Oxfam Canada's donors have the opportunity to and are encouraged to raise questions and concerns directly with Oxfam Canada or through the Association of Fundraising Professionals Code of Ethical Principles and Standards of Professional Practice (<http://www.afpnet.org/files/ContentDocuments/CodeofEthics.pdf>) and the Imagine Canada Ethical Fundraising and Financial Accountability Code ([http://www.imaginecanada.ca/files/www/en/ethicalcode/updated\\_ethical\\_code\\_october\\_2007.pdf](http://www.imaginecanada.ca/files/www/en/ethicalcode/updated_ethical_code_october_2007.pdf)) which promote ethical fundraising and financial management.

## **Stakeholder Engagement**

### **4.14 List of stakeholder groups engaged by the organization**

Oxfam Canada believes Canadians and other citizens of the world can end poverty and injustice by working together in relationships of partnership and solidarity to assert their basic human rights.

Stakeholders include:

- Partner organizations and civil society allies
- Members
- Volunteers
- Donors
- Funding organizations
- Corporations and corporate sponsors



- Employees
- Oxfam International and affiliates
- Provincial, federal and international governments
- Women and men, girls and boys living in poverty

#### **4.15 Basis for identification and selection of stakeholders with whom to engage**

The basis for engagement, as with the nature of engagement, varies significantly among stakeholders. **Partner** organizations are selected with the greatest rigour, based on a series of criteria that consider their role, relevance, fit and impact. These criteria include:

##### **Impact**

Do they have impact beyond their own organization?  
 Are they a key actor at the national, regional, global level? (social, political, economic)  
 Is there a value-added to engagement with Oxfam Canada?

##### **Coherence**

Do they have the capacity to contribute to our program?  
 Do they bring a rights-based perspective to their work?  
 Are they organized on democratic principles, with autonomy from political parties or the state?  
 Do they contribute to alignment/coherence within Oxfam International?  
 Is their program content and methodology consistent with Oxfam Canada and Oxfam International?  
 Is there a link with other counterparts and current/historic program?

##### **Match**

Do they reflect our political analysis and attitude?  
 Do they have a strong gender analysis or are they receptive to deepening their gender analysis?  
 Do they take HIV/AIDS into consideration or are they open to doing so?  
 Do they have good environmental practice or are they receptive to improving their stewardship?  
 Is there a good match with our program and the role(s) we play?  
 Can they engage in analysis and policy work?  
 Is there a link to Oxfam's policy, research and learning agenda?  
 Is there a link to policy work with Canadian government?

##### **Resonance**

Is there resonance with members, donors and allies?  
 Is there potential media interest?  
 Do we have historic ties?  
 Do they help to strengthen or diversify our supporter base?

##### **Suitability**

Do they have a proven track record? (emerging organizations should be linked to networks)  
 Are they rooted in the reality of a constituency to which they are accountable?  
 Do they have absorptive capacity?  
 Do they have the capacity and systems required to be accountable for reporting on programs and funding?  
 Do they have other funders? (priority given to groups with diversified funding base or have clear plan to diversify funding)

Are they likely to have enduring relevance?

Proactive engagement with stakeholders flows from decisions made within the strategic plan (target sectors and actors).

**Members** are self-selected, with membership open to people over the age of 13, normally resident in Canada, who share Oxfam's Canada's vision and support our mission. **Volunteers** are selected based on commitment, skills and agreement to respect Oxfam Canada's ways of working.

**Donors** are actively solicited from the Canadian public. Oxfam Canada's Gift Acceptance Policy sets out the issues to be considered in accepting a donation from an individual, **corporation** or **foundation**. Oxfam Canada also solicits and accepts from governmental and institutional **funders**. Special consideration is given to accepting program funding from governments that might be seen as belligerent actors in conflict situations.

Engagement with **staff** is both an institutional commitment and a contractual obligation.

Decisions to engage with **governments**, at the local, regional, national or international level, are made based on an analysis of the opportunity to exert influence on priority issues and the risks that arise from doing so.

Oxfam also engages with **women and men, girls and boys living in poverty**. This engagement arises from the circumstances of the programs we support and our role and that of our partners, and flows largely from the decisions made with respect to the partners with which we collaborate.

## **Data on Performance**

### **Indicator 1:**

#### **NGO1: Involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programs.**

Oxfam Canada has a long tradition of working in partnership and solidarity with civil society actors in the global South and in Canada as a key strategy in realizing its mission to end poverty and injustice.

Oxfam's partners are independent development actors in their own right. Our theory of change asserts the pivotal role partner organizations play as protagonists in the struggle to build and channel the assets and energies of individuals and communities to promote, defend and secure their rights. Our Gender Policy underlines the critical leadership role women and women's organizations play in supporting transformative change and affirms our commitment to support them in this role. And our ways of working respect the prime importance of our partners as agents of change within the majority world, without diminishing the value of Oxfam Canada's role in accompanying our partners in complex processes of change, helping build their capacity and nourishing their efforts with knowledge, linkages and resources.

Engagement with local partners and partner organizations is in accordance with the Oxfam International Statement of Partnership Principles (2010).

Oxfam Canada engages extensively with its membership in accordance with its By-Law (see 4.4 above and attached). As well, Oxfam Canada adheres to the Canadian Code for Volunteer which sets out a process for ensuring leadership volunteers have a voice in the design, implementation, monitoring and evaluation of policies and programs.

Oxfam Canada's policies and programs are developed in collaboration with other OI affiliates. A number of mechanisms are in place to solicit feedback from employees, partners, members and others including consultations, surveys, forums and focus groups.

Funders, major donors and sponsors have an opportunity to play a direct role, in particular, in the case of major programs and government funders, in the design, implementation, monitoring and evaluation of policies and programs. This may include input at the inception and development stages of programs, the confirmation of logic models and indicators, and direct participation in monitoring and evaluation.

Most Canada-based employees are represented by the Canadian Union of Public Employees. The terms of their collective agreement and ongoing exchange through the Labour-Management Committee assure input to significant changes that affect employees.

### **Indicator 2:**

#### **NGO2: Mechanisms for feedback and complaints in relation to programs and policies and for determining action to take in response to breaches of policies.**

##### **Feedback**

Oxfam is a learning organization and, as such, values and encourages two-way learning in its interactions with stakeholders. In Canada, persons and organizations who deal with Oxfam Canada may easily reach staff, members of the Management Team and the Executive Director by phoning or visiting one of our offices or by accessing Oxfam Canada's website and providing their feedback on how to improve any aspect of our operations.

In the countries in which Oxfam Canada is present, our stakeholders provide feedback at meetings organized by Oxfam Canada for this purpose. In addition, and with regard to our key stakeholder – local civil society organizations – Oxfam Canada organizes a bi-annual satisfaction and feedback survey, conducted by a third party. Oxfam Canada shares the results of this survey with our partners and uses the information to improve our work. The data also contribute to an international sector benchmarking on INGO performance.

## **Complaints**

Oxfam believes that any stakeholder has the right to make a complaint, have that complaint addressed and receive a response for mistakes, wrongful actions or breaches of the codes to which Oxfam Canada subscribes.

The Oxfam Canada website provides information to stakeholders on how to make a complaint about Oxfam Canada activities. Complainants will be encouraged to submit their concerns in writing, by email or mail, addressed to the Executive Director or the appropriate manager. These may be referred to the relevant staff member as appropriate.

All complaints will be logged and then referred to the relevant staff member for follow up as appropriate.

Oxfam Canada will endeavour to assess and respond to complaints in writing as quickly as possible (preferably within two weeks). Complainants will be kept informed of delays to investigation of an issue (e.g. due to unavailability of relevant staff, etc.). Every effort will be made to address and resolve the complaint.

If the complaint is well founded, Oxfam Canada will endeavour to provide redress (e.g. a retraction, or recompense, etc.), or where this is not possible or appropriate, provide a formal written apology.

If the complainant concludes that a complaint has not been satisfactorily addressed, the issue will be referred to the management team for a response through the Executive Director. If the complainant is still not satisfied, they can request that the issue be raised with the Board. Frivolous or vexatious complaints will not be investigated.

Reports of wrongdoing can also be submitted through Oxfam Canada's Accountability Policy (2008).

Oxfam Canada's Fund Development department reports annually to the Board of Directors on Donor Complaints. See Indicator 18 below for more details.

## **Indicator 3:**

### **NGO3: Systems for program monitoring, evaluation and learning (including measuring program effectiveness and impact), resulting changes to programs, and how they are communicated.**

Monitoring and evaluation at Oxfam seek to improve the quality and impact of what we and our partners do and to enhance mutual accountability and learning between communities and partners with whom we work, ourselves, and our donors. Oxfam Canada, as part of Oxfam International, has committed to investing at least one percent of its program budgets to monitoring, evaluation, and learning. All OI programs must include a monitoring and evaluation plan and will not be approved without one.

Oxfam Canada supports Southern-based civil society organizations in the design, implementation and assessment of development and humanitarian projects they deliver. Oxfam Canada channels funding, primarily from large, institutional donors to these partners to this end. For each such funding agreement, Oxfam Canada establishes in a participatory way an effective monitoring system aimed at collecting the optimum amount of quantitative and qualitative information, which is continuously monitored. Together

with partners, Oxfam Canada analyses this information and makes any required adjustments to project design or management in order to better ensure the achievement of planned results. Donors are informed of these recommended changes before they are implemented.

In the majority of such projects, and budget permitting, Oxfam Canada practice is to ensure at least one evaluation, whether at the mid-point or at project completion, or both. Such evaluations allow a more in-depth assessment with partner organizations of project approaches, and allow Oxfam Canada and its partners to assess achievement of planned results.

Along with meeting accountability requirements, Oxfam Canada's monitoring and evaluation system is used for program learning. It is shared with partner organizations as input to their own program learning in an open-ended way or for partner organizations to use to improve program management or design, or both, as they see fit.

As well, Oxfam Canada analyzes the information and ensures its integration into program development as part of our Program Management Cycle Quality Process. Lessons learned about program approaches are reflected in future programs, as are lessons around program management (including M&E) more generally. Oxfam Canada is committed to systematizing program learning more rigorously. To this end, and building on past program learning, Oxfam Canada is developing a number of program frameworks in key women's rights and gender equality program areas. Along with identifying good practice approaches to be used in future programming, these frameworks will also contain results statements and indicators that will be integrated into new programming, allowing Oxfam Canada to more systematically assess the impact of its programming across projects.

As a rights-based organization, accountability, particularly to the communities we seek to serve, is of the highest importance. To promote both accountability and learning, OI shares evaluation conclusions and recommendations with relevant stakeholders, both within the Oxfam system and externally, in accessible language and ensures that stakeholders have an opportunity to participate in discussion of those results in meaningful ways, including identification of concrete action points based on evaluation findings. The results of these evaluations are shared as well with institutional funders where applicable.

To ensure transparency to Oxfam's publics, it is Oxfam's policy to place the executive summary and management response for all final evaluations of Oxfam programs on our website.

#### **Indicator 4:**

#### **NGO4: Measures to integrate gender and diversity into program design, implementation, and the monitoring, evaluation and learning cycle.**

Oxfam Canada's sole program focus is women's rights and gender equality. Oxfam Canada designs and supports both stand-alone women's rights and gender equality programs, and mainstreams gender into programs whose primary focus is in other sectors – such as food security, economic empowerment, and so on. That being said, Oxfam Canada is always seeking to improve our methods for ensuring the quality of our women's rights and gender equality programming, its strategies and impact,

Oxfam Canada's Gender and Equity and Diversity policies constitute the basis upon which we ensure that gender and diversity are integrated into program design, implementation and the learning cycle. Institutionally, Oxfam Canada implements on an annual basis its Gender Justice Scorecard exercise, during which program teams, at HQ and overseas, assess the integration of gender and diversity into programs. The assessment contains two main parts: a comparison of current program practice against detailed policy objectives and, for any gaps identified, the development of an Action Plan, which is shared with Oxfam Canada's Management Team. Time and resources are allocated for needed improvements as required.

In terms of program design, as part of Oxfam Canada's Program Management Cycle Quality Process, all new programs developed at Oxfam Canada are quality controlled for a number of key program variables, including gender and diversity. New programs must be informed by a Gender Analysis and, in most cases, a Power Analysis as well. Since most of Oxfam Canada's work is through Southern-based civil society partners, a large part of Oxfam Canada's programming role is the provision of capacity building support to these partner organizations. Oxfam Canada has developed both a model and accompanying tools to ensure that partner organizations address gender capacity building both within their own institution and with regard to the programming they design and deliver.

Building on past program learning – at Oxfam Canada, within Oxfam International, and from the development community writ large - Oxfam Canada is developing a number of program frameworks in key areas of women's rights and gender equality against whose results statements and indicators new programs in development will be verified to ensure the integration of good practice on gender and diversity.

In terms of additional ways in which Oxfam Canada integrates gender and diversity into the MEL cycle, we would point out that we ensure that all program logic models integrate gender and diversity outcomes; that indicators (whether at output or outcome level) contain gender disaggregated data where possible; and that gender sensitive data collection, monitoring and evaluation methods are used.

#### **Indicator 5:**

**NGO5: Processes to formulate, communication, implement and change advocacy positions and public awareness campaigns. Identify how the organization ensures consistency, fairness, and accuracy.**

Oxfam Canada formulates its advocacy positions based on solid, evidence-based policy research and analysis.

To ensure consistency, Oxfam Canada works actively within Oxfam International to develop and communicate advocacy positions.

Oxfam Canada has in-house advocacy and campaign capacity. In addition, Oxfam Canada partners with allies to develop joint positions and engage in campaigns.

Oxfam Canada's advocacy positions, in particular position statements, are reviewed by the Policy Committee of Oxfam's Board of Directors and then confirmed by the Board.

To communicate its policy positions with decision-makers, Oxfam Canada undertakes policy dialogue on an ongoing basis with decision-makers at the federal level.

From the outset, Oxfam Canada builds monitoring and evaluation into its public campaigning and advocacy work.

In 2009-2010, Oxfam Canada focused its advocacy work on women's rights, climate change and financing for development issues particularly related to the G8, G20 and UN climate negotiations.

#### **Indicator 6:**

**NGO6: Processes to take into account and coordinate with the activities of other actors. How do you ensure your organization is not duplicating efforts?**

Oxfam Canada and the Oxfam International affiliates are currently realigning international programming to increase coherence and efficiencies, eliminating duplication and promoting greater synergies and impact in a single management structure.

In a number of countries, Oxfam Canada is also a member of a coordinating body of NGOs, INGOs or Canadian NGOs working in that country.

Within Canada, Oxfam Canada is a member of the Canadian Council for International Cooperation (CCIC: [www.ccic.ca](http://www.ccic.ca)) and its various working groups, to ensure alignment and capture synergies with other NGOs. The Council comprises about 100 Canadian voluntary sector organizations working to end global poverty in a coordinated way.

As well, Oxfam Canada is a member of the Humanitarian Coalition, a joint appeal mechanism for humanitarian action, and the PAGER Group which brings together a larger number of organizations along with key government agencies to improve practice and coordinate humanitarian response. In addition, Oxfam Canada is a member of several other networks and coalitions intended to coordinate efforts and increase impact.

## **Indicator 7:**

### **NGO7: Resource allocation.**

Oxfam Canada allocates 73 per cent of its budget to overseas programs, providing project support and funds for implementing, managing and monitoring work overseas. Seven per cent is devoted to the Canadian program, funding education, advocacy, outreach and linking issues at home and abroad. Fundraising consumes 11 per cent of the budget, covering the costs of raising donations, acquiring new donors, producing literature, receipting and responding to inquiries. Administration consumes the remaining 9 per cent of the budget, including general office costs, financial services, governance and other support services.

Management Team monitors expenditures and the allocation of revenues and recommends staffing in support of the operational plan. The Board approves the operational plan and annual budget with advice from the Finance and Audit Committee. The external auditors, KPMG, verify that resources have been allocated in alignment with the budget as approved by the Board.

## **Indicator 8:**

### **NGO8: Sources of funding by category and five largest donors and monetary value of their contributions.**

#### **Sources of funding by Category:**

Private donations	6,411,608
Private Bequests	2,759,380

#### **Institutional Contributions:**

CIDA	10,493,672
Other Oxfams	2,379,842
Other NGOs	216,259
Other revenue	1,307,968

#### **Largest donors:**

Canadian International Development Agency	\$ 5, 223,406
Oxfam Novib	1, 287,483
Canadians for Haiti	1,013,458
Humanitarian Coalition	600,000
Oxfam Great Britain	412,517

**Indicator 9:**

**EC7: Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation. Do you have a policy or practice for local hiring? If so, report on the proportion of senior management hired from the local community at locations of significant operation.**

For Canada-based operations, local staff are hired in virtually all locations. For overseas operations, the senior position is hired through a global competition. At March 31, 2009, two out of five is a local hire.

**Indicator 10:**

**EN16: Total direct and indirect greenhouse gas emissions by weight. As a minimum, report on indirect greenhouse gas emissions related to buying gas, electricity or steam. You may also report on business travel related to greenhouse gas emissions.**

Total Reported Carbon footprint for Oxfam Canada (April 2009-March 2010), most of which is generated by business travel within Canada and globally.

- 261,545 kg CO<sub>2</sub>eq
- 262 Tonne CO<sub>2</sub>eq

**Indicator 11:**

**EN18: Initiatives to reduce greenhouse gas emissions and reductions achieved. What are you doing to reduce and how much have you reduced?**

Oxfam Canada has undertaken a number of initiatives to reduce greenhouse gas emissions in 2010.

The Board's Policy Committee is considering an Environmental Stewardship Policy that covers all Canadian and overseas offices, and a set of guidelines governing Canadian and international operations. This policy and its guidelines are scheduled for approval in February of 2011.

Oxfam Canada relocated its national office in May of 2009. In undertaking renovations to the building, we invested in measures that would increase energy efficiency, while minimizing waste and maximizing local sourcing. As a result the new offices meet LEED Gold standard, which is notable for a renovation and for an NGO in Canada.

On-going efforts to reduce our environmental footprint include efforts to reduce paper use, promote recycling and composting, and raise awareness with a view to promoting environmentally responsible behavior among employees, volunteers and supporters.

**Indicator 12:**

**LA1: Total workforce, including volunteers, by type, contract and region.**

Oxfam Canada employs 93 staff, 54 of them in Canada and 39 overseas.

**Canada-based staff at March 2010**

<b>Regular/Term</b>	<b>Full Time</b>	<b>Part Time</b>	<b>Grand Total</b>
<b>Regular</b>	30	2	32
<b>Term</b>	22	0	22
<b>Grand Total</b>	54	2	54



**Staff Numbers by International Region at March 2010**

<b>Region</b>	<b>2010</b>	<b>2009</b>
Cuba	7	4
Central America (Nicaragua)	6	6
Horn and East Africa (Ethiopia, Somalia, Sudan)	16	14
Southern Africa (Mozambique, Zimbabwe, South Africa)	10	8
Asia	0	0
<b>Grand Total</b>	<b>39</b>	<b>32</b>

This table illustrates contracted consultants both in Canada and overseas offices.

**Contractors at March 2010:**

<b>Region</b>	<b>2009-2010</b>
<b>Canada</b>	<b>25</b>
Cuba	1
Central America	0
Horn & East	1
Southern Africa	1
<b>Grand Total</b>	<b>28</b>

Oxfam Canada engages approximately 500 volunteers in various roles nationally – in community-based campaigns, fundraising events, office-based roles and support to international program (research, policy, etc). Approximately 100 of these are primarily office-based; approximately 300 are in Oxfam campus clubs and community-based groups; and 100 are casual or event volunteers.

**Indicator 13:**

**LA10: Average hours of training per year per employee category. If you cannot report on average hours of training, report on training programs in place.**

Oxfam Canada is committed to becoming a “learning organization”. Professional and personal development is supported in a number of ways: through training programs conducted organization-wide or by department or unit; support for education leaves and post-secondary and professional training; and support to self-learning.

The average hours of training is not currently monitored. Current training and development initiatives include:

- 1) Leadership Training & Management Programs
- 2) Rights-Based Approaches to Development
- 3) Security Training for both Canadian and Overseas staff
- 4) Woman's Human Rights and International and Community Development
- 5) Monitoring and Evaluation Workshop on Advocacy and Campaigning
- 6) Media Training
- 7) Organizational Capacity Building
- 8) Disaster Management
- 9) Annual Staff Meeting: Reconnect, Refocus and Reenergize

As well, employees may be reimbursed for tuition or other fees for specialized courses.

Training is provided to volunteers based on function. For example, Oxfam Canada organizes annual youth leadership training for campus club leaders, as well as regular orientation sessions for campaign volunteers. Oxfam Canada also organizes training in the form of annual assemblies which bring together volunteer members. It is estimated that we offer approximately ten hours of formal training per volunteer annually.

**Indicator 14:****LA12: Percentage of employees receiving regular performance and career development reviews.**

The following table illustrates number of regular performance and career development reviews as of March 31, 2010.

<b>Completion of Performance Development Reviews</b>	<b>2008-2010</b>
Canadian Staff	37%
Overseas Staff	10%

**Indicator 15:****LA13: Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.**

Board of Directors between April 1, 2009 and March 31, 2010:

<b>Demographics &amp; Diversity</b>	<b>Aggregate Count</b>
Gender Identity	
Female	47%
Male	53%
Racial Diversity	
White	100%
Racialized Communities	0
Languages Spoken	
English	100%
French	22%
Other (Please Specify)	Setswana
Sexual Diversity	
Bisexual	12%
Gay	6%
Queer	6%
Heterosexual/Straight	76%
Urban / Rural Dwelling	100% - Urban dwellers
Age Range	
18 to 30	14%
31 to 45	7%
46 to 60	56%
60 +	24%

Oxfam Canada Staff:

Oxfam Canada recognizes and values and demonstrates a commitment to diversity through such key initiatives as:

- Development of a Equity & Diversity Policy and an Alternate Work Arrangements Policy
- Equity & Diversity Policy training
- Equitable recruitment practices

Demographics & Diversity	Aggregate Count
Gender Identity	
Female	68%
Male	32%
Racial Diversity	
White	45%
Racialized Communities	55%
Age Range (for Canada-based staff only)	
18 to 30	15%
31 to 45	39%
46 to 60	37%
60 +	9%

#### **Indicator 16:**

**SO1: Nature, scope, and effectiveness of any program and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting. This indicator was designed to talk about the positive/negative side effects of what you do, not about your main purpose.**

As a rights-based organization, accountability, particularly to the communities we seek to serve, is of the highest importance. As mentioned above, Oxfam Canada supports Southern-based civil society organizations in the women's rights and gender equality programs that they deliver in communities to individual women and to women's groups and organizations. Oxfam Canada respects the autonomy of Southern-based civil society organizations and, as such, does not unilaterally implement monitoring or evaluation activities that address the impact of programming and/or operations at the community level. That being said, Oxfam Canada supports the development of partner-led impact assessment methodologies and facilitates constituent feedback exercises whereby community members are invited to share their views on CSO performance and program delivery.

#### **Indicator 17:**

**SO3: Percentage of employees trained in organization's anti-corruption policies and procedures.**

100 per cent of Oxfam Canada's staff in Canada and overseas have received training on our organizational Accountability Policies which includes anti-corruption policies and procedures.


#### **Indicator 18:**

**PR6: Programs for adherence to laws, standards, and voluntary codes related to ethical fundraising and marketing communications, including advertising, promotion, and sponsorship.**

Oxfam Canada is a subscriber and recognized as a Code Builder of Imagine Canada's Ethical Code (see [http://www.imaginecanada.ca/files/www/en/ethicalcode/updated\\_ethical\\_code\\_october\\_2007.pdf](http://www.imaginecanada.ca/files/www/en/ethicalcode/updated_ethical_code_october_2007.pdf)) for more details). As part of the compliance requirements, Oxfam Canada provides a donor complaint report to the Board on an annual basis. Further to the report, a donor complaints process has been implemented which could see unresolved complaints escalated to the Executive Director.

A number of our staff are members of the Association of Fundraising Professionals, an international body recognized as the "the standard-bearer from professionalism in fundraising."

## GRI Self-Assessment Application Level

Report Application Level		C	C+	B	B+	A	A+
Standard Disclosures	G3 Profile Disclosures OUTPUT	Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15	Report Externally Assured	Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17	Report Externally Assured	Same as requirement for Level B	Report Externally Assured
	G3 Management Approach Disclosures OUTPUT	Not Required		Management Approach Disclosures for each Indicator Category		Management Approach Disclosures for each Indicator Category	
	G3 Performance Indicators & Sector Supplement Performance Indicators OUTPUT	Report on a minimum of 10 Performance Indicators, including at least one from each of: Economic, Social and Environmental.		Report on a minimum of 20 Performance Indicators, at least one from each of Economic, Environmental, Human rights, Labor, Society, Product Responsibility.		Report on each core G3 and Sector Supplement* Indicator with due regard to the Materiality Principle by either: a) reporting on the Indicator or b) explaining the reason for its omission.	
				*Sector supplement in final version			
		GRI Application Level C					

\*Sector supplement in final version

I hereby declare that to the best of my understanding this report fulfills the requirements for a GRI Application Level C.

Name:

Position:

Date:

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Financial Statements of

# **OXFAM CANADA**

Year ended March 31, 2010

# OXFAM CANADA

## Financial Statements

Year ended March 31, 2010

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### Financial Statements

Auditors' Report.....	1
Statement of Financial Position.....	2
Statement of Revenue and Expenses.....	3
Statement of Changes in Net Assets.....	4
Statement of Cash Flows.....	5
Notes to Financial Statements.....	6



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## AUDITORS' REPORT

To the Directors of Oxfam Canada

We have audited the statement of financial position of Oxfam Canada as at March 31, 2010 and the statements of revenue and expenses, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of Oxfam Canada's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Oxfam Canada as at March 31, 2010 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles. As required by the Canada Corporations Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Chartered Accountants, Licensed Public Accountants

Ottawa, Canada

July 16, 2010

## Statement of Financial Position

March 31, 2010, with comparative figures for 2009

## Liabilities and Net Assets

See accompanying notes to financial statements.

On behalf of the Board:

M. Hancock Director  
Wm. M. M. M. M. Director



# OXFAM CANADA

## Statement of Revenue and Expenses

Year ended March 31, 2010, with comparative figures for the six month period ended March 31, 2009

	2010	2009
Revenue:		
Donations	\$ 6,411,608	\$ 4,009,396
Bequests	2,759,380	357,228
Grants and contributions:		
Canadian International Development Agency	10,493,672	4,971,733
Non-government organizations	216,259	277,977
Other Oxfam	2,379,842	1,118,978
Interest revenue	18,913	27,689
Foreign exchange gain	—	210,926
Miscellaneous	1,307,968	605,193
	23,587,642	11,579,120
Expenses:		
Operating:		
Overseas projects	15,829,738	8,211,667
Overseas project management	248,112	164,765
Education and public affairs	1,176,491	706,088
Foreign exchange loss	240,011	—
	17,494,352	9,082,520
Program support:		
Administration	2,116,821	1,033,317
Fundraising	2,964,257	1,444,007
	5,081,078	2,477,324
	22,575,430	11,559,844
Excess of revenue over expenses	\$ 1,012,212	\$ 19,276

See accompanying notes to financial statements.

# OXFAM CANADA

## Statement of Changes in Net Assets

Year ended March 31, 2010, with comparative figures for the six month period ended March 31, 2009

	Invested in capital assets	Endowments	Internally restricted (note 8)	Unrestricted	Total 2010	Total 2009
Net assets, beginning of period	\$ 1,896,810	\$ 1,289	\$ 720,066	\$ -	\$ 2,618,165	\$ 2,598,889
Excess of revenue over expenses	-	-	-	1,012,212	1,012,212	19,276
Amortization of capital assets	(171,965)	-	-	171,965	-	-
Additions to capital assets	1,179,406	-	-	(1,179,406)	-	-
Principal repayments of long-term debt	268,481	-	-	(268,481)	-	-
Internally restricted funds for Cuba project (note 8)	-	-	(35,600)	35,600	-	-
Transfer from contingency reserve (note 8)	-	-	(228,110)	228,110	-	-
Net assets, end of period	\$ 3,172,732	\$ 1,289	\$ 456,356	\$ -	\$ 3,630,377	\$ 2,618,165

See accompanying notes to financial statements.

# OXFAM CANADA

## Statement of Cash Flows

Year ended March 31, 2010, with comparative figures for the six month period ended March 31, 2009

	2010	2009
Cash provided by (used in):		
Operations:		
Excess of revenue over expenses	\$ 1,012,212	\$ 19,276
Items not involving cash:		
Amortization of capital assets	171,965	36,550
Write-down on capital assets	—	16,117
Change in non-cash operating working capital:		
Accounts receivable	(558,564)	(136,949)
Prepaid expenses	(67,412)	176,509
Advances to partners	(526,815)	926,240
Accounts payable and accrued liabilities	(542,539)	728,160
Deferred revenue	6,377,629	(172,185)
	5,866,476	1,593,718
Investing:		
Additions to capital assets	(1,179,406)	(3,544,550)
Net decrease in short-term investments	2,895,887	767,646
	1,716,481	(2,776,904)
Financing:		
Additions to long-term debt	—	1,907,500
Principal repayments of long-term debt	(268,481)	(35,017)
	(268,481)	1,872,483
Increase in cash	7,314,476	689,297
Cash, beginning of period	2,498,885	1,809,588
Cash, end of period	\$ 9,813,361	\$ 2,498,885

Interest paid during the year was \$92,585 (2009 - \$46,154).

See accompanying notes to financial statements.

# OXFAM CANADA

## Notes to Financial Statements

Year ended March 31, 2010

---

Oxfam Canada ("Oxfam") is an international development agency working through Oxfam International and partner organizations in Africa, South Asia and the Americas to tackle the root causes of poverty, injustice and inequality. Oxfam is incorporated under the Canada Corporations Act as a not-for-profit organization and is a registered charity under the Income Tax Act.

### 1. Significant accounting policies:

#### (a) Change in year-end:

Oxfam Canada has changed its fiscal year-end from September 30 to March 31, 2009 in order to align its fiscal year with that of Oxfam International and most Oxfam affiliates. This has resulted in a 6-month "stub" year, from October 1, 2008 to March 31, 2009. This year is the first full year under the new fiscal period.

#### (b) Financial statement presentation and basis of accounting:

These financial statements include the assets and liabilities of Oxfam Canada's Canadian operations and the six overseas Country Offices for which it has responsibility and revenue and expenses for which Oxfam Canada and its six overseas Country Offices enter into contracts with donors for the funding of projects in various countries.

#### (c) Short-term investments:

Short-term investments are designated as held for trading and recorded at fair market value. Purchases of short-term investments are recorded on the settlement date. Transaction costs are expensed as incurred.

#### (d) Advances to partners:

Oxfam Canada's approach to development involves working with a large number of local partners. Oxfam Canada, via agreements with funders, provides funding, support and monitoring to its partners. Funds disbursed to partners as advances are recorded on the statement of financial position as advances to partners until the partner submits a financial report to Oxfam as required by the agreements. The disbursed funds are recorded as expenses and corresponding revenue is recognized in the period that the financial report is received.

#### (e) Capital assets:

Capital assets acquired for direct use in projects are expensed in the year of acquisition. Those that are not project specific are capitalized and amortized over their estimated useful lives.

# OXFAM CANADA

Notes to Financial Statements (continued)

Year ended March 31, 2010

## 1. Significant accounting policies (continued):

### (e) Capital assets (continued):

Capital assets are stated at cost. Amortization is computed using the following methods and rates:

Asset	Basis	Rate
Building	Declining balance	5%
Furniture and equipment	Declining balance	20%
Computer equipment	Declining balance	30%
Vehicles	Declining balance	25%
Leasehold improvements	Straight-line	5 and 6 years

In the year of acquisition, capital asset purchases are amortized at one-half of the normal annual rate.

### (f) Employee post-employment benefit plan:

The cost of post-employment benefits earned by employees is determined using the projected accrued benefit method prorated on service and is charged to operating expense as services are rendered. This cost is actuarially computed using Oxfam Canada's best estimate assumptions of salary escalations, mortality of members, terminations and the ages at which members will retire. The excess of the net actuarial gain (loss) over 10% of the benefit obligation is amortized over the average remaining service period of active employees.

### (g) Revenue recognition:

Oxfam Canada follows the deferral method of accounting for contributions. Restricted contributions are recorded as deferred revenue and subsequently transferred to revenue when such funds are utilized in accordance with the donor restrictions. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Contributions and interest relating to restricted endowments are recognized as direct increases in net assets.

### (h) Canadian Government ("CIDA") and other contributions:

Oxfam Canada enters into contracts with the Canadian Government (the Canadian International Development Agency – "CIDA") and other donors for the funding of projects in various countries. In accordance with the revenue recognition policy, these funds are recorded as revenue in the statement of operations as related expenses are incurred. Any indirect cost recovery, management fee or procurement fee that is applicable to Oxfam Canada is recorded as revenue in the statement of operations in accordance with the terms in the individual contracts.

# OXFAM CANADA

Notes to Financial Statements (continued)

Year ended March 31, 2010

---

## 1. Significant accounting policies (continued):

### (h) Canadian Government ("CIDA") and other contributions (continued):

Contributions received in excess of donors' share of funds expended in the current year for project activities represent unspent externally restricted contributions for expenditures in future years, and are shown in the statement of financial position as deferred revenue. Any contributions expended in excess of the contributions received from the donors are shown in the statement of financial position as accounts receivable.

### (i) Expense allocation:

Oxfam classified expenses on the Statement of Operations by function. Expenses are recognized in the year they incurred and are recorded to operating or program support to which they are directly related. Oxfam does not allocate expenses between operating and program support after initial recognition.

### (j) Contributed services:

Volunteers contribute significant time per year to assist Oxfam Canada in carrying out its service delivery activities. These contributed services are not recognized in the financial statements because of the difficulty associated with measurement.

### (k) Foreign currency translation:

Transactions denominated in foreign currencies are translated into Canadian dollars at the rate of exchange prevailing at the date of transaction. Foreign currency monetary assets and liabilities are translated into Canadian dollars at exchange rates in effect at the statement of financial position date. Foreign currency non-monetary assets are translated into Canadian dollars at exchange rates in effect at the time of acquisition. Any resulting foreign exchange gains or losses are included in the statement of revenue and expenses.

### (l) Use of estimates:

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recognized in the financial statements in the period they become known.

# OXFAM CANADA

Notes to Financial Statements (continued)

Year ended March 31, 2010

---

## 2. Adoption of new accounting standards:

### (a) *Amendments to Accounting Standards that Apply Only to Not-For-Profit Organizations:*

Effective April 1, 2009, Oxfam adopted the Canadian Institute of Chartered Accountants ("CICA") amendments to the 4400 Sections of the CICA Handbook. These amendments revised the financial statement presentation and disclosure requirements for Oxfam. The adoption of these amendments had no effect on Oxfam's financial statements, except for the additional disclosure in the statement of cash flows.

### (b) *Disclosure of Allocated Expenses by Not-for-Profit Organizations:*

Effective April 1, 2009, Oxfam adopted CICA Handbook Section 4470, *Disclosure of Allocated Expenses by Not-for-Profit Organizations* which establishes disclosure standards for Entities that choose to report their expenses by function and allocate expenses between functions. Adoption of these recommendations had no effect on Oxfam's financial statements for the year ended March 31, 2010, except for the additional disclosure in note 1(i).

### (c) *Amendments to Section 1000, Financial Statement Concepts:*

Effective April 1, 2009, Oxfam adopted the CICA amendments to Section 1000 of the CICA Handbook. These amendments clarified the criteria for recognition of an asset or liability, removing the ability to recognize assets or liabilities solely on the basis of matching revenue and expense items. Adoption of these recommendations had no effect on Oxfam's financial statements for the year ended March 31, 2010.

## 3. Short-term investments:

Short-term investments are held by Oxfam to fund its net assets for purposes specified in note 11. The short-term investments consist of redeemable savings with interest rate of 0.2% and maturing on July 31, 2010.

# OXFAM CANADA

Notes to Financial Statements (continued)

Year ended March 31, 2010

## 4. Capital assets:

	Cost	Accumulated amortization	2010 Net book value	2009 Net book value
Land	\$ 465,880	\$ —	\$ 465,880	\$ 465,880
Building	3,903,499	110,301	3,793,198	3,061,546
Furniture and equipment	328,812	231,736	97,076	36,199
Computer systems and equipment	1,425,618	1,050,571	375,047	143,643
Vehicles	115,720	88,257	27,463	36,618
Leasehold improvements	36,689	18,619	18,070	25,407
	<b>\$ 6,276,218</b>	<b>\$ 1,499,484</b>	<b>\$ 4,776,734</b>	<b>\$ 3,769,293</b>

Cost and accumulated amortization at March 31, 2009 amounted to \$5,096,812 and \$1,327,519 respectively.

## 5. Post-employment benefits:

Oxfam Canada maintains a post-employment benefit plan for some of its employees. Employees hired since August 1, 2008 are not eligible for this benefit. Furthermore, employees hired prior to July 31, 2008 have the choice to opt out of this benefit in favour of a higher employer contribution to the pension benefit plan. For eligible employees, the following criteria must be met to receive the benefit: the sum of the employee's age and years of continuous service is equal or greater than 80, the employee has completed 25 years of continuous service, or the employee has reached the age of 55 with at least five years of continuous service. Eligible employees receive a retirement allowance equivalent to two weeks of salary for each year of continuous service, at the rate of pay on date of retirement, plus a prorated amount for any partial year of service.

The reconciliation of the funded status of the post-employment benefit plan to the amount recorded in the financial statements is as follows:

	2010	2009
Fair value of plan assets	\$ —	\$ —
Accrued benefit obligation	471,600	370,900
Funded status-plan deficit	471,600	370,900
Balance of unamortized amounts	153,577	40,700
Accrued benefit liability	<b>\$ 318,023</b>	<b>\$ 330,200</b>



# OXFAM CANADA

Notes to Financial Statements (continued)

Year ended March 31, 2010

## 5. Post-employment benefits (continued):

The accrued benefit liability has been included in the accounts payable and accrued liabilities in the statement of financial position.

The significant actuarial assumptions adopted in measuring Oxfam Canada's accrued benefit obligation are as follows:

	2010	2009
Accrued benefit obligation as of March 31:		
Discount rate	4.50%	6.75%
Salary escalation	3.0%	3.0%
Benefit costs for years ended March 31:		
Discount rate	6.75%	6.75%
Salary escalation	3.0%	3.0%

## 6. Deferred revenue:

Deferred revenue represents unspent resources that have been externally restricted. Changes in deferred revenue are as follows:

	2010	2009
Balance, beginning of year	\$ 5,991,532	\$ 6,163,717
Add amounts received in the year or included as receivable at year end	20,298,718	7,204,646
Less amounts recognized as revenue in the year	(13,921,088)	(7,376,831)
Balance, end of year	\$ 12,369,161	\$ 5,991,532

## 7. Long-term debt:

Oxfam Canada purchased a building in Ottawa in October 2008. In order to finance the purchase, a term loan was obtained on October 14, 2008 for the sum of \$1,907,500 at a fixed rate of 5.34%. As of March 31, 2010, the loan outstanding amounted to \$1,604,002 (\$1,872,483 - 2009). Of that amount, the current portion, for 2011, is \$101,885 (for 2010, is \$87,197).

The loan is secured by the land and building at 39 McArthur Avenue, Ottawa, Ontario and a general security agreement.

The principal repayments of long-term debt for each of the four years subsequent to March 31, 2010 are as follows: 2011 - \$101,885; 2012 - \$107,461; 2013 - \$113,342; 2014 - \$119,545; and thereafter - \$1,161,769.

# OXFAM CANADA

Notes to Financial Statements (continued)

Year ended March 31, 2010

## 8. Internally restricted net assets:

The Board of Directors has established a contingency reserve policy to ensure continuity of partner funding and to address unforeseen circumstances. Per the reserve policy, the excess of unrestricted net assets over amounts internally restricted for specific projects is allocated to this reserve on an annual basis until a threshold of \$3 million is reached. Disbursements from this reserve require the approval of the Board of Directors. For the year ended March 31, 2010, \$228,110 was transferred from the contingency reserve to unrestricted net assets. (In 2009, \$1,417,258 was transferred from the contingency reserve to unrestricted net assets due to the purchase of the new Oxfam Canada Headquarters building).

During the year, the Board did not approve any internal restrictions.

The internally restricted net asset balance consists of:

	Opening	Expenses	Transfers	Ending
Cuba Project	\$ 35,600	\$ (35,600)	\$ –	\$ –
Contingency Reserve	684,466	–	(228,110)	456,356
	\$ 720,066	\$ (35,600)	\$ (228,110)	\$ 456,356

## 9. Lease commitments:

Oxfam Canada rents premises under operating leases of varying terms to December 2013. The minimum annual rental payments are as follows:

2011	\$ 134,021
2012	121,776
2013	119,585
2014	102,030
2015	66,900
	\$ 544,312

In addition to the minimum annual rental payments above, Oxfam Canada is also responsible for operating and other related costs for its premises.

# OXFAM CANADA

Notes to Financial Statements (continued)

Year ended March 31, 2010

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## 10. Contingencies:

As stated in note 1(g), the Canadian Government (CIDA) and certain other contributions are subject to conditions regarding the expenditures of the funds. Oxfam Canada's accounting records, as well as those of member institutions subcontracted to execute the projects, are subject to audit by CIDA and other funding agencies to identify instances, if any, in which the amounts charged to projects have not complied with the agreed terms and conditions, and which, therefore, would be refundable to the funding agency. Adjustments to the financial statements as a result of these audits will be recorded in the period in which they become known.

## 11. Capital disclosure:

Oxfam defines capital as net assets invested in capital assets, internally restricted net assets and unrestricted net assets.

Oxfam's objective with respect to capital is to fund its capital assets and to have funds available for future projects and ongoing operations. Oxfam manages its capital by transferring unrestricted net assets to internally restricted net assets for specific projects and a contingency reserve for project funding continuity.

## 12. Financial instruments:

### *Fair values*

The carrying values of cash, accounts receivable, advances to partners and accounts payable and accrued liabilities approximate their fair value due to the relatively short periods to maturity of the instruments.

### *Recognition and measurement*

All financial instruments are classified as one of the following categories: held-for-trading, available-for-sale financial assets, held-to-maturity investments, loans and receivables, or other financial liabilities. Upon initial recognition, financial assets or financial liabilities are required to be measured at their fair value. The related accounting treatment for financial instruments subsequent to initial recognition depends on the classification.

Oxfam has implemented the following classifications:

Advances to partners and amounts receivable are designated as loans and receivables.

Short-term investments have been designated as held for trading.

Accounts payable and accrued liabilities have been classified as other financial liabilities.

# OXFAM CANADA

Notes to Financial Statements (continued)

Year ended March 31, 2010

---

## 12. Financial instruments (continued):

### *Foreign exchange risk*

Oxfam operates internationally, giving rise to exposure to market risks from changes in interest rates and foreign exchange rates.

Cash at March 31, 2010 include amounts due in foreign currencies as follows:

	Amount due in CDN \$
United States Dollars	\$ 672,994
Ethiopia Birr	345,094
Mozambique Metical	8,262

## 13. Comparative figures:

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.