

**WATER FOR PEOPLE CANADA
FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

**WATER FOR PEOPLE CANADA
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YEAR ENDED SEPTEMBER 30, 2021**

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INDEPENDENT AUDITOR'S REPORT

To the Members of Water For People Canada

Opinion

We have audited the financial statements of Water For People Canada (the Company), which comprise the statement of financial position as at September 30, 2021, and the statements of changes in fund balances, revenues and expenditures and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at September 30, 2021, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. 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 Company in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines 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, management is responsible for assessing the Company'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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

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 Canadian generally accepted auditing standards 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 economic decisions of users taken on the basis of these financial statements.

(continues)

Independent Auditor's Report to the Members of Water For People Canada (continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Markham, Ontario
February 18, 2022

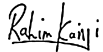
Applebaum, Commisso LLP

Applebaum, Commisso LLP
Chartered Professional Accountants
Licensed Public Accountants

WATER FOR PEOPLE CANADA
STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2021

	General Fund 2021	Restricted Fund 2021	Total 2021	Total 2020
ASSETS				
Current Assets				
Cash	\$ 260,601	\$ -	\$ 260,601	\$ 64,719
Accounts receivable	7,938	-	7,938	668
	\$ 268,539	\$ -	\$ 268,539	\$ 65,387
LIABILITIES AND FUND BALANCES				
Current Liabilities				
Accounts payable	\$ 7,992	\$ -	\$ 7,992	\$ 13,308
FUND BALANCES	260,547	-	260,547	52,079
LIABILITIES AND FUND BALANCES	\$ 268,539	\$ -	\$ 268,539	\$ 65,387

ON BEHALF OF THE BOARD



President

WATER FOR PEOPLE CANADA
STATEMENT OF CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 2021

	General fund	Restricted fund	2021	2020
FUND BALANCES - BEGINNING OF YEAR	\$ 52,079	\$ -	\$ 52,079	\$ 19,132
Excess of contributions, grants and sponsorships over operating expenses	244,068	(35,600)	208,468	32,947
Transfer of internally restricted contributions	(35,600)	35,600	-	-
FUND BALANCES - END OF YEAR	\$ 260,547	\$ -	\$ 260,547	\$ 52,079

WATER FOR PEOPLE CANADA
STATEMENT OF REVENUES AND EXPENDITURES
YEAR ENDED SEPTEMBER 30, 2021

	General Fund 2021	Restricted Fund 2021	Total 2021	Total 2020
CONTRIBUTIONS, GRANTS AND SPONSORSHIPS (Note 7)	\$ 316,294	\$ 24,400	\$ 340,694	\$ 248,226
OPERATING EXPENSES				
Management and general (Note 6)	72,214	-	72,214	85,109
Developing countries (Note 5)	-	60,000	60,000	130,000
Fundraising	12	-	12	170
	72,226	60,000	132,226	215,279
EXCESS (DEFICIENCY) OF CONTRIBUTIONS, GRANTS AND SPONSORSHIPS OVER OPERATING EXPENSES	\$ 244,068	\$ (35,600)	\$ 208,468	\$ 32,947

**WATER FOR PEOPLE CANADA
STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2021**

	2021	2020
OPERATING ACTIVITIES		
Excess of contributions, grants and sponsorships over operating expenses	\$ 208,468	\$ 32,947
Changes in non-cash working capital:		
Accounts receivable	(7,270)	(668)
Accounts payable	(5,316)	3,962
Restricted contributions payable	-	(198,000)
	(12,586)	(194,706)
INCREASE (DECREASE) IN CASH	195,882	(161,759)
CASH - BEGINNING OF THE YEAR	64,719	226,478
CASH - END OF YEAR	\$ 260,601	\$ 64,719

WATER FOR PEOPLE CANADA
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

1. PURPOSE OF THE COMPANY

Water For People Canada (the "Company") is a not-for-profit organization of Ontario. As a registered charity the Company is exempt from the payment of income tax under Subsection 149(1) of the Income Tax Act.

The Company operates to provide sustainable drinking water to people in third world countries around the world.

2. BASIS OF PRESENTATION

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). Canadian accounting standards for not-for-profit organizations are part of Canadian general accepted accounting principles (GAAP).

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Revenue and expense recognition

Revenue and expenses are recognized on the accrual basis with the exception that donations are recognized on a cash basis, or when receivable if the amount can be reasonably estimated and collection reasonably assured. The organization has also chosen the Restricted Fund Method under generally accepted accounting principles for disclosure purposes.

Fund accounting

Water For People Canada follows the restricted fund method of accounting for contributions.

The General Fund accounts for the Company's program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants.

The Restricted Fund reports only restricted resources that are to be used for fund transfers to Water For People - United States, which ultimately provides financial and technical assistance that help people in developing countries obtain and sustain safe drinking water and adequate sanitation systems.

Cash and cash equivalents

Cash includes cash and cash equivalents. Cash equivalents are investments in treasury bills and are valued at cost plus accrued interest. The carrying amounts approximate fair value because they have maturities at the date of purchase of less than ninety days.

(continues)

WATER FOR PEOPLE CANADA
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Foreign currency translation

Accounts in foreign currencies have been translated into Canadian dollars using the temporal method. Under this method, monetary assets and liabilities have been translated at the year end exchange rate. Non-monetary assets have been translated at the rate of exchange prevailing at the date of transaction. Revenues and expenses have been translated at the average rates of exchange during the year.

Foreign exchange gains and losses on monetary assets and liabilities are included in the determination of earnings.

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Contributed services

The operations of the organization depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services, unless noted otherwise, cannot be reasonably determined and are therefore not reflected in these financial statements.

Capital assets

The not-for-profit has elected to expense the purchase of all capital asset purchases made. There were no such transactions in the current year.

Supporting service expenses

Supporting service expenses are allocated between administration and fundraising. Fundraising expenses are determined to related directly to a specific fundraising endeavor initiated by the charity. All other supporting service expenses incurred by the charity are allocated as administration related expenses.

4. FINANCIAL INSTRUMENTS

The not-for-profit's financial instruments consist of cash and accounts payable.

(continues)

WATER FOR PEOPLE CANADA
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

4. FINANCIAL INSTRUMENTS (continued)

(a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Company is exposed to credit risk from customers. In order to reduce its credit risk, the Company reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The Company has a significant number of customers which minimizes concentration of credit risk.

(b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Company is exposed to this risk mainly in respect of its receipt of funds from its donors and other related sources and accounts payable.

(c) Currency risk

Currency risk is the risk to the company's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The Company is exposed to foreign currency exchange risk on cash, accounts receivable, and accounts payable held in U.S. dollars. The company does not use derivative instruments to reduce its exposure to foreign currency risk.

Unless otherwise noted, it is managements opinion that the Company is not exposed to significant other risks arising from these financial instruments. The extent of the company's exposure to the above risk did not change during 2021.

5. RELATED PARTY TRANSACTIONS

Water For People - United States

Water for People Canada and Water for People - United States (WFPU) established an Agency agreement in 1996 which defined the original objectives of the not-for-profit as follows: to provide financial and technical assistance that help people in developing countries obtain and sustain safe drinking water and adequate sanitation systems. These objectives are identical to those of WFPU. The Agency Agreement provides for coordination and guidance on projects between the not-for-profit and WFPU.

1 of the 10 members of the not-for-profit's board of directors also serve on the WFPU board.

During the year the resources of the not-for-profit amounting to \$60,000 (2020 - \$130,000) were allocated to WFPU and designated to be held in Trust and used for the purposes designated solely by the not-for-profit. Due to Water For People US of \$nil (2020 - \$nil) represent amounts payable to WFPU per the Board of Director's resolution approved on September 30, 2021. In accordance with the Agency Agreement WFPU headquarters had provided overhead and staff support to the not-for-profit at no charge.

WATER FOR PEOPLE CANADA
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

6. MANAGEMENT AND GENERAL SUMMARY

	2021	2020
Professional and consulting fees	\$ 54,885	\$ 24,525
Salaries and wages	11,561	42,543
Bank fees	2,608	2,220
Directors liability insurance	1,550	1,550
Occupancy costs	1,259	9,600
Office and general	352	2,184
Board meeting fees and business development	-	2,487
	\$ 72,215	\$ 85,109

7. ECONOMIC DEPENDENCE

The Company received 57% (2020 - 40%) of its total donations from one donor during the fiscal year.

8. INTERFUND TRANSFER

The not-for-profit often transfers funds internally to the restricted fund based on board of director resolutions to internally restrict certain funds for water purification projects throughout Peru and Bolivia.

9. COVID-19

Uncertain economic conditions resulting from the COVID-19 pandemic restrictions may, in the short or long term, adversely impact the not-for-profit's ability to deliver services, which could adversely impact the not-for-profit's financial performance. The duration and impact of the COVID-19 pandemic restrictions on the not-for-profit is unknown at this time. As such, it is not possible to reliably estimate the length and severity of COVID-19 restrictions related impacts on the financial results and operations of the not-for-profit.



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February 18, 2022
Confidential

Water For People Canada
One Hunter St, E. Suite G100
Hamilton ON L8N 231

Attention: Mr. Rahim Kanji, President

Dear Rahim:

The Objective and Scope of the Audit

You have requested that we audit the financial statements of Water For People Canada, which comprise the statement of financial position as at September 30, 2022, and the statements of changes in fund balances, revenues and expenditures and cash flows for the year then ended, and notes to the financial statements (including a summary of significant accounting policies).

We are pleased to confirm our acceptance and our understanding of the nature, scope and terms of this audit engagement and all services related thereto, by means of this letter (the "Engagement").

The objectives of our audit 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 Canadian generally accepted auditing standards 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 economic decisions of users taken on the basis of these financial statements.

The Responsibilities of the Auditor

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the financial statements (whether due to fraud or error), design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- d. Conclude on the appropriateness of management's use of the going-concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the financial statements (including the disclosures) and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

Form and Content of Audit Opinion

Unless unanticipated difficulties are encountered, our report will be substantially in the following form contained in Appendix A to this letter.

The Responsibilities of Management

Our audit will be conducted on the basis that management and, where appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the financial statements in accordance with ASNPO;
- b. For the design and implementation of such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- c. To provide us with timely:
 - i. Access to all the information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation and other matters;
 - ii. Information about all known or suspected fraud, any allegations of fraud or suspected fraud and any known or probable instances of non-compliance with legislative or regulatory requirements;
 - iii. Additional information that we may request from management for the purpose of the audit; and
 - iv. Unrestricted access to persons within Water For People Canada from whom we determine it necessary to obtain audit evidence.

As part of the audit process:

- a. We will make inquiries of management about the representations contained in the financial statements. At the conclusion of the audit, we will request from management [and, where appropriate, those charged with governance] written confirmation concerning those representations. If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.
- b. We will communicate any misstatements identified during the audit other than those that are clearly trivial. We request that management correct all the misstatements communicated.

Confidentiality

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each practitioner must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, we will not provide any third party with confidential information concerning the affairs of Water For People Canada unless:

- a. We have been specifically authorized with prior consent;
- b. We have been ordered or expressly required by law or by the Ontario *Code of Professional Conduct/Code of Ethics*; or
- c. The information requested is (or enters into) public domain.

Communications

In performing our services, we will send messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this Engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues, or anticipated profits).

If you do not consent to our use of electronic communications, please notify us in writing.

Use of Information

It is acknowledged that we will have access to all information about identified individuals ("personal information") in your custody that we require to complete our Engagement. Our services are provided on the basis that:

- a. You represent to us that management has obtained any required consents for our collection, use, disclosure, storage, transfer and process of personal information required under applicable privacy legislation and professional regulation; and
- b. We will hold all personal information in compliance with our Privacy Statement.

Use and Distribution of Our Report

The examination of the financial statements and the issuance of our audit report are solely for the use of Water For People Canada and those to whom our report is specifically addressed by us. We make no representations or warranties of any kind to any third party in respect of these financial statements or our audit report, and we accept no responsibility for their use by any third party or any liability to anyone other than Water For People Canada.

For greater clarity, our audit will not be planned or conducted for any third party or for any specific transaction. Accordingly, items of possible interest to a third party may not be addressed and matters may exist that would be assessed differently by a third party, including, without limitation, in connection with a specific transaction. Our audit report should not be circulated (beyond Water For People Canada) or relied upon by any third party for any purpose, without our prior written consent.

You agree that our name may be used only with our prior written consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us in writing.

Reproduction of Auditor's Report

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review and approval in writing before the publication or posting process begins.

Management is responsible for the accurate reproduction of the financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized financial statements that we have audited.

We are not required to read the information contained in your website or to consider the consistency of other information in the electronic site with the original document.

Preparation of Schedules

We understand that you will prepare certain schedules and locate specified documents for our use before our Engagement is planned to commence on .

The requested schedules and documents are as follows:

- a. Schedules and analyses; and
- b. Other specified documents.

This assistance will facilitate our work and help to minimize our costs. Any failure to provide these working papers or documents on a timely basis may impede our services and require us to suspend our services or even withdraw from the Engagement.

Ownership

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the Engagement are the property of our firm, constitute our confidential information and will be retained by us in accordance with our firm's policies and procedures.

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable for any lost or corrupted data or other damage or loss suffered or incurred by you in connection with your use of them.

We retain the copyright and all intellectual property rights in any original materials provided to you.

File Inspections

In accordance with professional regulations (and by our firm policy), our client files may be periodically reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and firm standards. File reviewers are required to maintain confidentiality of client information.

Accounting Advice

Except as outlined in this letter, this Engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the entity. Such services, if requested, would be provided under a separate engagement letter.

Other Services

In addition to the audit services referred to above, we will, as allowed by the Ontario *Code of Professional Conduct /Code of Ethics*, prepare other regulatory forms required by the company as agreed upon. Unless expressly agreed in a separate engagement letter, we will have no involvement with or responsibility for the preparation or filing of HST returns or any other (including foreign) tax returns, source deductions, information returns, slips, elections, designations, certificates or reports. Management will, on a timely basis, provide the information necessary to complete these federal and provincial income tax returns and will review and file them with the appropriate authorities on a timely basis.

Governing Legislation

This engagement letter is subject to, and governed by, the laws of the Province of Ontario. The Province of Ontario will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

Dispute Resolution

You agree that any dispute that may arise regarding the meaning, performance or enforcement of this Engagement will, prior to resorting to litigation, be submitted to mediation.

Indemnity

Water For People Canada hereby agrees to indemnify, defend (by counsel retained and instructed by us) and hold harmless our firm (and its partners, agents and employees) from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands and liabilities arising out of (or in consequence of):

- a. The breach by Water For People Canada, or its directors, officers, agents or employees, of any of the covenants or obligations of Water For People Canada herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the financial statements in reference to which the engagement report is issued, or any other work product made available to you by our firm.
- b. A misrepresentation by a member of your management or the board of directors.

Limitation of Liability

Our aggregate liability for all claims, losses, liabilities and damages in connection with this Engagement, whether as a result of breach of contract, tort (including negligence), or otherwise, regardless of the theory of liability, is limited to \$10,000. Our liability shall be several and not joint and several. We shall only be liable for our proportionate share of any loss or damage, based on our contribution relative to the others' contributions and only if your claim is commenced within 24 months or less of the date Water For People Canada should have been aware of the potential claim. In addition, we will not be liable in any event for consequential, incidental, indirect, punitive, exemplary, aggravated or special damages, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.

Time Frames

We will use all reasonable efforts to complete the Engagement as described in this letter within the agreed upon time frames.

However, we shall not be liable for failures or delays in performance that arise from causes beyond our reasonable control, including any delays in the performance by Water For People Canada of its obligations.

Concerns

If at any time you would like to discuss our services or make a complaint, please contact your engagement partner. We will listen to your concerns and investigate any complaint on a timely basis.

Use of Auditor Experts, Specialists and Others

[Any initial audit considerations.]

You hereby authorize us to disclose information of Water For People Canada to the above-mentioned third-party service provider(s) for the purpose of this Engagement.

Fees at Regular Billing Rate

Our professional fees will be based on our regular billing rates, plus direct out-of-pocket expenses and applicable HST, and are due when rendered. Fees for any additional services will be established separately.

Billing

Our fees and costs will be billed and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent and are subject to an interest charge of 1.50% per month or 18.00% (APR) per annum. We reserve the right to suspend our services or to withdraw from this Engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees.

Costs of Responding to Government or Legal Processes

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this Engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response and to reimburse us for all of our out-of-pocket costs (including applicable HST) incurred.

Termination

Management acknowledges and understands that failure to fulfill its obligations as set out in this engagement letter will result, upon written notice, in the termination of the Engagement.

Either party may terminate this agreement for any reason upon providing written notice to the other party [*not less than 30 calendar days before the effective date of termination*]. If early termination takes place, Water For People Canada shall be responsible for all time and expenses incurred up to the termination date.

If we are unable to complete the audit or are unable to come to a conclusion on the financial statements, we may withdraw from the audit before issuing an auditor's report, or we may issue a denial of assurance on the financial statements. If this occurs, we will communicate the reasons and provide details.

Survival of Terms

This engagement letter will continue in force for subsequent audits unless terminated by either party by written notice prior to the commencement of the subsequent audit.

Conclusion

This engagement letter includes the relevant terms that will govern the Engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the attached copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your Company.

Yours truly,

Applebaum, Commisso LLP

APPLEBAUM, COMMISSO LLP

Chartered Professional Accountants

Acknowledged and agreed to on behalf of Water For People Canada by:

Rahim Kanji

Mr. Rahim Kanji, President

02 / 25 / 2022

Date signed

Appendix A - Expected Form of Report

To the Members of Water For People Canada

Opinion

We have audited the financial statements of Water For People Canada (the Company), which comprise the statement of financial position as at September 30, 2022, and the statements of changes in fund balances, revenues and expenditures and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at September 30, 2022, and the results of its operations and cash flow for the period then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. 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 Company in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines 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, management is responsible for assessing the Company'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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

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 Canadian generally accepted auditing standards 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 economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

Appendix A (continued)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

WATER FOR PEOPLE CANADA

One Hunter St, E. Suite G100

Hamilton, ON

L8N 231

February 18, 2022

Confidential

Applebaum, Commisso LLP
2800 14th Avenue
Suite 400
Markham Ontario L3R 0E4

Dear Sirs:

This representation letter is provided in connection with your audit of the financial statements of Water For People Canada for the year ended September 30, 2021, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We confirm that (to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves):

Financial Statements

We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated for:

- a) Preparing and fairly presenting the financial statements in accordance with Canadian accounting standards for not-for-profit organizations;
- b) Providing you all relevant information, such as:
 - i) Accounting records, supporting data and other relevant documentation,
 - ii) Minutes of meetings (such as shareholders, board of directors and audit committees) or summaries of actions taken for which minutes have not yet been prepared, and
 - iii) Information on any other matters, of which we are aware, that is relevant to the preparation of the financial statements
- c) Ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements; and
- d) Designing and implementing such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which management is aware.

Fraud and Non Compliance

We have disclosed to you:

- a) All of our knowledge in relation to actual, alleged or suspected fraud affecting the entity's financial statements involving:
 - i) Management;
 - ii) Employees who have significant roles in internal control; or
 - iii) Others where the fraud could have a material effect on the financial statements;
- b) All of our knowledge in relation to allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators or others;

- c) All known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements that should be considered when preparing the financial statements;
- d) All known, actual, or possible litigation and claims that should be considered when preparing the financial statements; and
- e) The results of our risk assessments regarding possible fraud or error in the financial statements.

Related Parties

We have disclosed to you the identity of all of the entity's related-party relationships and transactions of which we are aware. All related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian accounting standards for not-for-profit organizations.

Estimates

We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations. Those estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take. We believe that the significant assumptions and measurement methods used by us in making accounting estimates, including those measured at fair value, are reasonable.

Subsequent Events

All events subsequent to the date of the financial statements and for which Canadian accounting standards for not-for-profit organizations requires adjustment or disclosure have been adjusted or disclosed.

Commitments and Contingencies

There are no commitments, contingent liabilities/assets or guarantees (written or oral) that should be disclosed in the financial statements. This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the financial statements.

Adjustments

We have reviewed, approved and recorded all of your proposed adjustments to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.

Misstatements

We believe the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this letter.

General

1. We have reviewed, approved and recorded all of the following:
 - a) Adjusting journal entries you prepared or changed;
 - b) Account codes you determined or changed;
 - c) Transactions you classified; and
 - d) Accounting records you prepared or changed.
2. We have responded fully to all inquiries made to us and have made available to you all accounting and financial records and related data of the Company during your audit.
3. We believe that the significant assumptions used in arriving at the fair values of financial instruments as measured and disclosed in the financial statements are reasonable and appropriate in the circumstances.
4. The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
5. We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.

6. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
7. There have been no events subsequent to the balance sheet date up to the date hereof that would require recognition or disclosure in the financial statements. Further, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and the related notes.
8. The minute books of the Company are a complete record of all meetings and resolutions of members and directors throughout the period and to the present date.

Yours truly,

WATER FOR PEOPLE CANADA



Mr. Rahim Kanji, President

February 18, 2022

Date signed

Water For People Canada

Year End: September 30, 2021

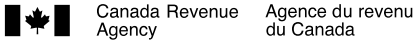
Adjusting journal entries

Date: 10/1/2020 To 9/30/2021

Completed by	Reviewed by
JD 2/11/2022	DA 2/15/2022

6.4

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	9/30/2021	Accrued payables	2050 GF				5,500.00		
1	9/30/2021	Accounting	6173 GF			5,500.00			
		To record accrual for accounting fees							
2	9/30/2021	Accounts payable	2000 GF				202.27		
2	9/30/2021	Office space - re: CH2M Hill	6065 GF			202.27			
		To accrue Intelligent Office invoice to							
3	9/30/2021	Disbursements UNRESTRICTED FUNDS	6501 GF				46,687.32		
3	9/30/2021	Foreign exchange	6700 GF				13,312.68		
3	9/30/2021	Program Expenses/disbursements RESTRICTED	6500R RF			60,000.00			
		To reallocate restricted donation							
4	9/30/2021	Accounts payable	2000 GF				2,289.36		
4	9/30/2021	Legal fees	6180 GF			2,289.36			
		To record AP							
5	9/30/2021	Interfund payable	2300 GF						
5	9/30/2021	Interfund receivable	1200R RF						
		To adjust interfund receivable							
6	9/30/2021	Accounts receivable	1200 GF			7,937.62			
6	9/30/2021	Individual - Other	4502 GF				50.00		
6	9/30/2021	Sections - General -OWWA	4585 GF				8,200.00		
6	9/30/2021	Club 6 Campaign	4812 GF				18.00		
6	9/30/2021	Online giving: Transaction fees	6083 GF			330.38			
		To add additional donations/AR found unrecorded							
						76,259.63	76,259.63		



Directors/Trustees and Like Officials Worksheet

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You **must** give us complete information for each director/trustee and like official who, at any time during the fiscal period of this return, was a member of the charity's board of directors/trustees. Directors/trustees and like officials are persons who govern a registered charity. See the reverse for information on filling out this form.

Total number of directors/trustees and like officials:	Charity name:	Business number:	Return for fiscal period ending (YYYY/MM/DD):
10	WATER FOR PEOPLE - CANADA	898221973RR0001	2021-09-30

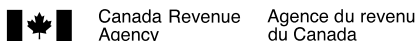
Note: If you would like these individuals to have the authority to communicate with the CRA on behalf of your charity, their name must also appear as an owner for your Business Number (BN). For more information, go to canada.ca/charities-giving, select "Operating a registered charity," then "Making a change to your organization" and see "Change director."

Public information				Confidential data				
Last name:	HOEKSTRA	First name:	DON	Initial:	Residential address – Street number and name:			846 SPRINGBANK AVENUE N
Term ▶ Start date (Y/M/D):	2016-01-01	End date (Y/M/D):			City:	Prov/Terr:	Postal code:	
					WOODSTOCK	ON	N4T1T5	
Position:	VICE PRESIDENT	At arm's length with other Directors?			Phone number	Date of birth (Y/M/D):		
		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No		(519) 421-7525	1952-12-07		
Last name:	TORGUNRUD	First name:	STAN	Initial:	Residential address – Street number and name:			3830 ASSINIBOINE AVENUE
Term ▶ Start date (Y/M/D):	2014-01-01	End date (Y/M/D):			City:	Prov/Terr:	Postal code:	
					REGINA	SK	S4S 1C9	
Position:	TREASURER	At arm's length with other Directors?			Phone number	Date of birth (Y/M/D):		
		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No		(306) 351-1933	1985-06-10		
Last name:	DAVEY	First name:	PENNY	Initial:	Residential address – Street number and name:			1260 18TH SIDE ROAD
Term ▶ Start date (Y/M/D):	2016-06-01	End date (Y/M/D):			City:	Prov/Terr:	Postal code:	
					KING CITY	ON	L7B1K5	
Position:	DIRECTOR AT LARGE	At arm's length with other Directors?			Phone number	Date of birth (Y/M/D):		
		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No		(416) 807-3812	1964-09-26		
Last name:	MORTADA	First name:	MOHSEN	Initial:	Residential address – Street number and name:			407 - 160 FREDERICK ST.
Term ▶ Start date (Y/M/D):	2016-05-01	End date (Y/M/D):			City:	Prov/Terr:	Postal code:	
					TORONTO	ON	M5A4H9	
Position:	DIRECTOR	At arm's length with other Directors?			Phone number	Date of birth (Y/M/D):		
		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No		(416) 770-0715	1969-02-21		
Last name:	PETRUCCI	First name:	TONY	Initial:	Residential address – Street number and name:			32 BRILLINGER STREET
Term ▶ Start date (Y/M/D):	2016-06-01	End date (Y/M/D):			City:	Prov/Terr:	Postal code:	
					RICHMOND HILL	ON	L4C8Y5	
Position:	DIRECTOR AT LARGE	At arm's length with other Directors?			Phone number	Date of birth (Y/M/D):		
		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No		(905) 844-6245	1967-10-16		

Public information			Confidential data		
Last name: FREEK	First name: KERRY	Initial:	Residential address – Street number and name: 22 WINDSOR AVENUE		
Term ▶ Start date (Y/M/D): 2018-12-01	End date (Y/M/D):		City: SCARBOROUGH	Prov/Terr: ON	Postal code: M1N1A8
Position: DIRECTOR AT LARGE	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Phone number (416) 627-5363	Date of birth (Y/M/D):	
Last name: KANJI	First name: RAHIM	Initial:	Residential address – Street number and name: 99 LOVETT LN		
Term ▶ Start date (Y/M/D): 2020-06-01	End date (Y/M/D):		City: GUELPH	Prov/Terr: ON	Postal code: N1G0H1
Position: PRESIDENT	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Phone number (226) 808-2714	Date of birth (Y/M/D):	
Last name: DEGEN	First name: DON	Initial:	Residential address – Street number and name: 111-2901 Abbott Street		
Term ▶ Start date (Y/M/D): 2019-01-01	End date (Y/M/D):		City: KELOWNA	Prov/Terr: ON	Postal code: V1Y1G7
Position: DIRECTOR AT LARGE	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Phone number (250) 718-8554	Date of birth (Y/M/D):	
Last name: SHAPIRO	First name: ALAN	Initial:	Residential address – Street number and name: 3688 Inverness St. # 103		
Term ▶ Start date (Y/M/D): 2021-09-01	End date (Y/M/D):		City: VANCOUVER	Prov/Terr: ON	Postal code: V5V0C5
Position: DIRECTOR AT LARGE	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Phone number	Date of birth (Y/M/D):	
Last name: GROODY	First name: KIRSTEN	Initial:	Residential address – Street number and name: 123 Broadway Ave. Unit F		
Term ▶ Start date (Y/M/D): 2021-05-01	End date (Y/M/D):		City: ORANGEVILLE	Prov/Terr: ON	Postal code: L9W2K2
Position: TREASURER	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Phone number (416) 526-8772	Date of birth (Y/M/D):	
Last name:	First name:	Initial:	Residential address – Street number and name:		
Term ▶ Start date (Y/M/D):	End date (Y/M/D):		City:	Prov/Terr:	Postal code:
Position:	At arm's length with other Directors? <input type="checkbox"/> Yes <input type="checkbox"/> No		Phone number	Date of birth (Y/M/D):	

Approval code: 13001





Registered Charity Information Return

Protected B when completed

Section A: Identification

To help you fill out this form, refer to Guide T4033, Completing the Registered Charity Information Return. It can be found at canada.ca/cra-forms.

Note: Even if a charity is inactive, an information return must be filed to maintain its registered status.

Complete the following:

1. Charity name:

WATER FOR PEOPLE - CANADA

2. Return for fiscal period ending:

Year Month Day
2021-09-30

3. BN/registration number:

898221973RR0001

4. Web address (if applicable):

A1 Was the charity in a subordinate position to a head body? **1510** Yes No

If yes, give the name and BN/registration number of the organization.

Name	BN (9 digits, 2 letters, 4 digits. Example: 123456789RR0001)
------	---

A2 Has the charity wound-up, dissolved, or terminated operations? **1570** Yes No

A3 Is the charity designated as a public foundation or private foundation? **1600** Yes No

If yes, you **must** complete Schedule 1, Foundations. To confirm the charity's designation, go to canada.ca/charities-list and refer to the charity's detail page.

Section B: Directors/trustees and like officials

B1 All charities must complete Form T1235, Directors/Trustees and Like Officials Worksheet. Only the **public** information section of the worksheet is available to the public.

For charities subject to the Ontario Corporations Act.

As of May 15, 2021, the Canada Revenue Agency no longer collects this information on behalf of the Ontario Ministry of Government and Consumer Services. For more information on filing an Ontario annual information return, visit ontario.ca/businessregistry.

Note: If you would like these individuals to have the authority to communicate with the CRA on behalf of your charity, their name must also appear as an owner for your Business Number (BN). For more information, go to canada.ca/charities-giving, select "Operating a registered charity," then "Making a change to your organization" and see "Change director."

Section C: Programs and general information

C1 Was the charity active during the fiscal period? **1800** Yes No
If no, explain why in the "Ongoing programs" space below at C2.

C2 Describe all **ongoing** and **new** charitable programs the charity carried on during this fiscal period to further its purpose(s) (as defined in its governing documents). "Programs" includes all of the charitable activities that the charity carries out on its own through employees or volunteers as well as through qualified donees and intermediaries. The charity may also use this space to describe the contributions of its volunteers in carrying out its activities, for example, number of volunteers and/or hours. **Do not** include the names of employees and/or volunteers. Grant-making charities should describe the types of organizations they support. **Do not** describe fundraising activities in this space.

Do not attach additional sheets of paper or annual reports.

Ongoing programs
WATER FOR PEOPLE - CANADA CARRIES OUT WATER SANITATION PROJECTS IN DEVELOPING COUNTRIES. PROJECT WORK INCLUDES INSTALLATION OF WELLS AND PIPELINES FOR PORTABLE WATER AND LATRINES AND TRAINING IN HEALTH EDUCATION.
New programs

Protected B when completed

BN/registration number 898221973RR0001 Fiscal period end 2021-09-30

Registered charities may make gifts to qualified donees. Qualified donees are other registered Canadian charities, as well as certain other organizations described in the Income Tax Act.

C3 Did the charity make gifts or transfer funds to qualified donees or other organizations? **2000** Yes No
Important: If **yes**, you **must** complete Form T1236, Qualified donees worksheet/Amounts provided to other organizations.

C4 Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, or any other individuals, intermediaries, entities, or means (other than qualified donees) for any activity/program/project outside Canada? **2100** Yes No
Important: If **yes**, you **must** complete Schedule 2, Activities outside Canada.

C5 Public policy dialogue and development activities
This question has been removed.

C6 If the charity carried on fundraising activities or engaged third parties to carry on fundraising activities on its behalf, select all fundraising methods that it used during the fiscal period:

- | | | |
|--|---|--|
| 2500 <input type="checkbox"/> Advertisements/print/radio/TV commercials | 2570 <input type="checkbox"/> Sales | 2620 <input type="checkbox"/> Telephone/TV solicitations |
| 2510 <input type="checkbox"/> Auctions | 2575 <input type="checkbox"/> Internet | 2630 <input checked="" type="checkbox"/> Tournament/sporting events |
| 2530 <input type="checkbox"/> Collection plate/boxes | 2580 <input type="checkbox"/> Mail campaigns | 2640 <input type="checkbox"/> Cause-related marketing |
| 2540 <input type="checkbox"/> Door-to-door solicitation | 2590 <input type="checkbox"/> Planned-giving programs | 2650 <input checked="" type="checkbox"/> Other |
| 2550 <input type="checkbox"/> Draws/lotteries | 2600 <input checked="" type="checkbox"/> Targeted corporate donations/sponsorships | 2660 Specify: <u>UNITED WAY/CANHELPS.</u> |
| 2560 <input checked="" type="checkbox"/> Fundraising dinners/galas/concerts | 2610 <input type="checkbox"/> Targeted contacts | |

C7 Did the charity pay external fundraisers? **2700** Yes No
If **yes**, you **must** complete the following lines, and complete Schedule 4, Confidential data, Table 1.

(a) Enter the gross revenue collected by the fundraisers on behalf of the charity. **5450** \$ _____

(b) Enter the amounts paid to and/or retained by the fundraisers. **5460** \$ _____

(c) Select the method of payment to the fundraiser:

- | | | |
|--|---|--|
| 2730 <input type="checkbox"/> Commissions | 2750 <input type="checkbox"/> Finder's fee | 2770 <input type="checkbox"/> Honoraria |
| 2740 <input type="checkbox"/> Bonuses | 2760 <input type="checkbox"/> Set fee for services | 2780 <input type="checkbox"/> Other |
| 2790 Specify: _____ | | |

(d) Did the fundraiser issue tax receipts on behalf of the charity? **2800** Yes No

C8 Did the charity compensate any of its directors/trustees or like officials or persons not at arm's length from the charity for services provided during the fiscal period (other than reimbursement for expenses)? **3200** Yes No

C9 Did the charity incur any expenses for compensation of employees during the fiscal period? **3400** Yes No
Important: If **yes**, you **must** complete Schedule 3, Compensation.

C10 Did the charity receive any donations or gifts of any kind valued at \$10,000 or more from any donor that was **not** resident in Canada and was **not** any of the following: **3900** Yes No

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on a business in Canada, nor
- a person having disposed of taxable Canadian property?

Important: If **yes**, you **must** complete Schedule 4, Confidential data, Table 2, for each donation of \$10,000 or more.

Protected B when completed

BN/registration number 898221973RR0001 Fiscal period end 2021-09-30

- C11** Did the charity receive any non-cash gifts for which it issued tax receipts? **4000** Yes No
Important: If **yes**, you **must** complete Schedule 5, Non-cash gifts.
- C12** Did the charity acquire a non-qualifying security? **5800** Yes No
- C13** Did the charity allow any of its donors to use any of its property? (except for permissible uses) **5810** Yes No
- C14** Did the charity issue any of its tax receipts for donations on behalf of another organization? **5820** Yes No
- C15** Did the charity have direct partnership holdings at any time during the fiscal period? **5830** Yes No

Section D: Financial information

Fill out either Section D or Schedule 6, Detailed financial information.

If **any** of the following applies to the charity, complete Schedule 6 instead of Section D:

- (a) The charity's revenue exceeds \$100,000.
- (b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
- (c) The charity had permission to accumulate funds during this fiscal period.

Show all amounts to the nearest single Canadian dollar. Do not enter "See attached financial statements." All relevant fields must be filled out.

D1 Was the financial information reported below prepared on an accrual or cash basis? **4020** Accrual Cash

D2 Summary of financial position:

Using the charity's own financial statements, enter the following:

Did the charity own land and/or buildings? **4050** Yes No

Total assets (including land and buildings) **4200** \$ _____

Total liabilities **4350** \$ _____

Did the charity borrow from, loan to, or invest assets with any non-arm's length persons? **4400** Yes No

D3 Revenue:

Did the charity issue tax receipts for gifts? **4490** Yes No

If **yes**, enter the total eligible amount of all gifts for which the charity has issued or will issue tax receipts **4500** \$ _____

Total amount of 10 year gifts received **4505** \$ _____

Total amount received from other registered charities **4510** \$ _____

Total other gifts received for which a tax receipt was **not** issued by the charity (excluding amounts at lines 4575 and 4630) **4530** \$ _____

Did the charity receive any revenue from any level of government in Canada? **4565** Yes No

If **yes**, total amount received **4570** \$ _____

Total tax-receipted revenue from all sources outside of Canada (government and non-government) **4571** \$ _____

Total **non** tax-receipted revenue from all sources outside of Canada (government and non-government) **4575** \$ _____

Total **non** tax-receipted revenue from fundraising **4630** \$ _____

Total revenue from sale of goods and services (except to any level of government in Canada) **4640** \$ _____

Other revenue not already included in the amounts above **4650** \$ _____

Total revenue (add lines 4500, 4510 to 4570, and 4575 to 4650) **4700** \$ _____

D4 Expenditures:

Professional and consulting fees **4860** \$ _____

Travel and vehicle expenses **4810** \$ _____

All other expenditures not already included in the amounts above (excluding gifts to qualified donees) **4920** \$ _____

Total expenditures (excluding gifts to qualified donees) (**add lines 4860, 4810, and 4920**) **4950** \$ _____

Of the amount at line 4950:

(a) Total expenditures on charitable activities **5000** \$ _____

(b) Total expenditures on management and administration **5010** \$ _____

Total amount of gifts made to all qualified donees **5050** \$ _____

Total expenditures (add lines 4950 and 5050) **5100** \$ _____

Protected B when completed

BN/registration number 898221973RR0001 Fiscal period end 2021-09-30

Section E: Certification

This return **must** be signed by a person who has authority to sign on behalf of the charity. **It is a serious offence under the Income Tax Act to provide false or deceptive information.**

I certify that the information given on this annual return and any attachment is, to the best of my knowledge, correct, complete, and current.

Name (print) KANJI, RAHIM		Signature <i>Rahim Kanji</i>
Position in charity PRESIDENT	Date 2022-02-23	Phone number (226) 808-2714

Section F: Confidential data

F1 Enter the physical address of the charity and the address in Canada for the charity's books and records. Post office box numbers and rural routes are not sufficient.

	Physical address of the charity	Address for the charity's books and records
Complete street address	G100-ONE Hunter St. E.	400-245 CONSUMERS ROAD
City	Hamilton	TORONTO
Province or territory and postal code	ON L8N 231	ON M2J1R3

F2 Name and address of individual who completed this return.

Name DEREK APPLEBAUM	
Company name (if applicable) APPLEBAUM, COMMISSO LLP	
Complete street address 2800 14TH AVE SUITE 400	
City, province or territory, and postal code MARKHAM, ONTARIO, L3R 0E4	
Phone number (905) 477-6996	Is this the same individual who certified in Section E above? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Privacy statement

Personal information is collected under the authority of the Income Tax Act and is used to establish and validate the identity and contact information of directors, trustees, officers, like officials, and authorized representatives of the organization. This information will also be used as a basis for the indirect collection of additional personal information from other internal and external sources, which includes personal tax information, and relevant financial and biographical information. Personal information will be used to assess the risk of registration with respect to the obligations and requirements as outlined in the Act and the common law. The social insurance number (SIN) is collected under subsection 237 of the Act and is used for identification purposes.

The Canada Revenue Agency (CRA) will make the information on this annual information return available to the public on the Charities Directorate website, except for information identified as confidential. Personal information may also be disclosed under information-sharing agreements and in accordance with section 241 of the Act. Incomplete or inaccurate information may result in compliance measures including revocation of registered status.

Personal information is described in personal information bank CRA PPU 200 and is protected under the Privacy Act. Individuals have a right of protection, access to and correction or notation of their personal information. You are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

Notification to directors and like officials: The CRA strongly encourages the organization to voluntarily inform its directors and like officials that it has collected and disclosed their personal information to the CRA.

I confirm that I have read the Privacy statement above.

Checklist

A charity's complete annual information return includes:

- Form T3010, Registered Charity Information Return, and all applicable schedules
- a copy of the charity's financial statements
- Form T1235, Directors/Trustees and Like Officials Worksheet
- Form T1236, Qualified donees worksheet/Amounts provided to other organizations (if applicable)
- Form T2081, Excess Corporate Holdings Worksheet for Private Foundations (if applicable)

If financial statements are not included, the charity's **registration may be revoked**.

Protected B when completed

BN/registration number 898221973RR0001 Fiscal period end 2021-09-30

Foundations **Schedule 1**

- 1** Did the foundation acquire control of a corporation? **100** Yes No
- 2** Did the foundation incur any debts other than for current operating expenses, purchasing or selling investments, or in administering charitable activities? **110** Yes No

For private foundations only:

- 3** Did the foundation hold any shares, rights to acquire shares, or debts owing to it that meet the definition of a non-qualified investment? **120** Yes No
- 4** Did the foundation own more than 2% of any class of shares of a corporation at any time during the fiscal period? **130** Yes No

If **yes**, you must complete and attach Form T2081, Excess Corporate Holdings Worksheet for Private Foundations.

Activities outside Canada **Schedule 2**

Important: If you complete this section, you **must** answer **yes** to question C4.

For more information, go to canada.ca/charities-giving and see Guidance CG-002, Canadian registered charities carrying on activities outside Canada.

- 1** Total expenditures on activities/programs/projects carried on outside Canada, excluding gifts to qualified donees **200** \$ 60,000
- 2** Were any of the charity's financial resources spent on programs outside of Canada under any kind of an arrangement including a contract, agency agreement, or joint venture to any other individual or organization (excluding gifts to qualified donees)? **210** Yes No

If **yes**, provide details of the amount reported in question 1 on line 200, that the charity transferred to these individuals or organizations in the following table:

Name of individual/organization	Country code where the activities were carried out (see list at the end of Schedule 2)	Amount (\$) Show amounts to the nearest Canadian dollar
WATER FOR PEOPLE - US	PE	60,000

Important: If you entered information in the table above, you **must** answer **yes** in line 210.

- 3** Using the table below, enter the countries outside Canada where the charity itself carried on programs or devoted any of its resources.

- 4** Were any projects undertaken outside Canada funded by Global Affairs Canada? **220** Yes No
- If **yes**, what was the total amount the charity spent under this arrangement? **230** \$

- 5** Were any of the charity's activities outside of Canada carried out by employees of the charity? **240** Yes No

- 6** Were any of the charity's activities outside of Canada carried out by volunteers of the charity? **250** Yes No

- 7** Did the charity export goods as part of its charitable activities? **260** Yes No

If **yes**, list the items exported, their destination, the country code, and their value.

Item exported	Destination (city/region)	Country code	Value (CAN \$)

Protected B when completed

BN/registration number 898221973RR0001

Fiscal period end 2021-09-30

Country codes

AF-Afghanistan	CU-Cuba	KP-North Korea	RO-Romania
AL-Albania	CY-Cyprus	KR-South Korea	RU-Russia
DZ-Algeria	DK-Denmark	KW-Kuwait	RW-Rwanda
AO-Angola	DO-Dominican Republic	KG-Kyrgyzstan	SA-Saudi Arabia
AR-Argentina	EC-Ecuador	LA-Laos	RS-Serbia
AM-Armenia	EG-Egypt	LB-Lebanon	SL-Sierra Leone
AZ-Azerbaijan	SV-El Salvador	LR-Liberia	SG-Singapore
BD-Bangladesh	ET-Ethiopia	MK-Macedonia	SO-Somalia
BY-Belarus	FR-France	MG-Madagascar	ES-Spain
BT-Bhutan	GA-Gabon	MY-Malaysia	LK-Sri Lanka
BO-Bolivia	GM-Gambia	ML-Mali	SD-Sudan
BA-Bosnia and Herzegovina	GE-Georgia	MU-Mauritius	SY-Syrian Arab Republic
BW-Botswana	DE-Germany	MX-Mexico	TJ-Tajikistan
BR-Brazil	GH-Ghana	MN-Mongolia	TZ-United Republic of Tanzania
BN-Brunei Darussalam	GT-Guatemala	ME-Montenegro	TH-Thailand
BG-Bulgaria	GY-Guyana	MZ-Mozambique	TL-Timor-Leste
BI-Burundi	HT-Haiti	MM-Myanmar (Burma)	TR-Turkey
KH-Cambodia	HN-Honduras	NA-Namibia	UG-Uganda
CM-Cameroon	IN-India	NL-Netherlands	UA-Ukraine
CF-Central African Republic	ID-Indonesia	NI-Nicaragua	GB-United Kingdom
TD-Chad	IR-Iran	NE-Niger	US-United States of America
CL-Chile	IQ-Iraq	NG-Nigeria	UY-Uruguay
CN-China	IL-Israel	OM-Oman	UZ-Uzbekistan
CO-Colombia	PS-Israeli Occupied Territories	PK-Pakistan	VE-Venezuela
KM-Comoros	IT-Italy	PA-Panama	VN-Vietnam
CD-Democratic Republic of Congo	JM-Jamaica	PE-Peru	YE-Yemen
CG-Republic of Congo	JP-Japan	PH-Philippines	ZM-Zambia
CR-Costa Rica	JO-Jordan	PL-Poland	ZW-Zimbabwe
CI-Côte d'Ivoire	KZ-Kazakhstan	QA-Qatar	
HR-Croatia	KE-Kenya	RE-Réunion	

Use the following codes for countries not listed above:

- QS-Other countries in Africa
- QR-Other countries in Asia and Oceania
- QM-Other countries in Central and South America
- QP-Other countries in Europe
- QO-Other countries in the Middle East
- QN-Other countries in North America

Protected B when completed

BN/registration number 898221973RR0001

Fiscal period end 2021-09-30

Compensation **Schedule 3**

Important: If you complete this section, you **must** answer **yes** to question C9.

1 (a) Enter the **number** of permanent, full-time, compensated positions in the fiscal period. This number should represent the number of positions the charity had including both managerial positions and others, and should not include independent contractors. **Do not** enter a dollar amount. **300**

(b) For the **ten (10)** highest compensated, permanent, full-time positions enter the **number of positions** that are within each of the following annual compensation categories. **Do not** tick the boxes; use numbers.

305 <input type="text" value="1"/> \$1 – \$39,999	310 <input type="text"/> \$40,000 – \$79,999	315 <input type="text"/> \$80,000 – \$119,999
320 <input type="text"/> \$120,000 – \$159,999	325 <input type="text"/> \$160,000 – \$199,999	330 <input type="text"/> \$200,000 – \$249,999
335 <input type="text"/> \$250,000 – \$299,999	340 <input type="text"/> \$300,000 – \$349,999	345 <input type="text"/> \$350,000 and over

2 (a) Enter the **number** of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period. **370**

(b) Total expenditure on compensation for part-time or part-year employees in the fiscal period. **380** \$

3 Total expenditure on all compensation in the fiscal period. **390** \$

Confidential data **Schedule 4**

Important: If you complete this section, you **must** answer **yes** to question C10.

The information in this schedule is for the CRA's use and may be shared as permitted by law (for example, with certain other government departments and agencies).

1. Information about external fundraisers

Enter the name(s) and arm's length status of each external fundraiser.

Name (confidential)	At arm's length? Yes/No (confidential)

2. Information about donors not resident in Canada

Complete this schedule to report any gift of any kind valued at \$10,000 or more received from any donor that was **not** resident in Canada and was **not** any of the following:

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on business in Canada, nor
- a person having disposed of taxable Canadian property.

Enter the name of each donor and the value of the gift in the table below. Select whether the donor was an organization (for example a business, corporate entity, charity, non-profit organization), a government or an individual.

Name (confidential)	Type of donor (confidential)			Value (CAN \$)
	Organization	Government	Individual	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Non-cash gifts **Schedule 5**

Important: If you complete this section, you **must** answer **yes** to question C11.

1 Select all types of non-cash gifts received for which a tax receipt was issued:

- | | | |
|---|---|--|
| 500 <input type="checkbox"/> Artwork/wine/jewellery | 525 <input type="checkbox"/> Ecological properties | 550 <input type="checkbox"/> Publicly traded securities/ commodities/mutual funds |
| 505 <input type="checkbox"/> Building materials | 530 <input type="checkbox"/> Life insurance policies | 555 <input type="checkbox"/> Books |
| 510 <input type="checkbox"/> Clothing/furniture/food | 535 <input type="checkbox"/> Medical equipment/supplies | 560 <input type="checkbox"/> Other |
| 515 <input type="checkbox"/> Vehicles | 540 <input type="checkbox"/> Privately-held securities | 565 Specify: _____ |
| 520 <input type="checkbox"/> Cultural properties | 545 <input type="checkbox"/> Machinery/equipment/ computers/software | |

2 Enter the total amount of tax-receipted non-cash gifts **580** \$

Approval code: 13001

Protected B when completed

BN/registration number 898221973RR0001

Fiscal period end 2021-09-30

Detailed financial information

Schedule 6

Fill out this schedule if **any** of the following applies to the charity:

- (a) The charity's revenue exceeded \$100,000.
- (b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
- (c) The charity had permission to accumulate funds during this fiscal period.

Was the financial information reported below prepared on an accrual or cash basis? 4020 Accrual Cash

Statement of financial position

Show all amounts to the nearest single Canadian dollar. Do not enter "see attached financial statements." All relevant fields must be filled out.

Assets:	Liabilities:
Cash, bank accounts, and short-term investments 4100 \$ 260,601	Accounts payable and accrued liabilities 4300 \$ 5,703
Amounts receivable from non-arm's length persons 4110 \$ 7,938	Deferred revenue 4310 \$
Amounts receivable from all others 4120 \$	Amounts owing to non-arm's length persons 4320 \$
Investments in non-arm's length persons 4130 \$	Other liabilities 4330 \$
Long-term investments 4140 \$	Total liabilities (add lines 4300 to 4330) 4350 \$ 5,703
Inventories 4150 \$	
Land and buildings in Canada 4155 \$	
Other capital assets in Canada 4160 \$	
Capital assets outside Canada 4165 \$	
Accumulated amortization of capital assets 4166 \$	Amount included in lines 4150, 4155, 4160, 4165 and 4170 not used in charitable activities 4250 \$
Other assets 4170 \$	
10 year gifts 4180 \$	
Total assets (add lines 4100 to 4170) 4200 \$ 268,539	

Statement of operations

Revenue:	
Total eligible amount of all gifts for which the charity has issued or will issue tax receipts 4500 \$ 270,147	
Total eligible amount of tax-receipted tuition fees 5610 \$	
Total amount of 10 year gifts received 4505 \$	
Total amount received from other registered charities 4510 \$ 68,582	
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630) 4530 \$	
Total revenue received from federal government 4540 \$	
Total revenue received from provincial/territorial governments 4550 \$	
Total revenue received from municipal/regional governments 4560 \$	
Total tax-receipted revenue from all sources outside of Canada (government and non-government) 4571 \$	
Total non tax-receipted revenue from all sources outside Canada (government and non-government) 4575 \$	
Total interest and investment income received or earned 4580 \$	
Gross proceeds from disposition of assets 4590 \$	
Net proceeds from disposition of assets (show a negative amount with brackets) 4600 \$	
Gross income received from rental of land and/or buildings 4610 \$	
Total non tax-receipted revenues received for memberships, dues and association fees 4620 \$	
Total non tax-receipted revenue from fundraising 4630 \$ 1,965	
Total revenue from sale of goods and services (except to any level of government in Canada) 4640 \$	
Other revenue not already included in the amounts above 4650 \$	
Specify type(s) of revenue included in the amount reported at 4650 4655	
Total revenue (add lines 4500, 4510 to 4560, 4575, 4580, and 4600 to 4650) 4700 \$ 340,694	

Protected B when completed

BN/registration number 898221973RR0001 Fiscal period end 2021-09-30

Expenditures:

Advertising and promotion	4800	\$	
Travel and vehicle expenses	4810	\$	
Interest and bank charges	4820	\$	2,608
Licences, memberships, and dues	4830	\$	
Office supplies and expenses	4840	\$	352
Occupancy costs	4850	\$	1,259
Professional and consulting fees	4860	\$	54,884
Education and training for staff and volunteers	4870	\$	
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable)	4880	\$	11,561
Fair market value of all donated goods used in charitable activities	4890	\$	
Purchased supplies and assets	4891	\$	
Amortization of capitalized assets	4900	\$	
Research grants and scholarships as part of charitable activities	4910	\$	
All other expenditures not included in the amounts above (excluding gifts to qualified donees)	4920	\$	61,562
Specify type(s) of expenditures included in the amount reported at 4920	4930		
Total expenditures before gifts to qualified donees (add lines 4800 to 4920)	4950	\$	132,226

Of the amounts at lines 4950:

(a) Total expenditures on charitable activities	5000	\$	60,000
(b) Total expenditures on management and administration	5010	\$	72,214
(c) Total expenditures on fundraising	5020	\$	12
(d) Total other expenditures included in line 4950	5040	\$	
Total amount of gifts made to all qualified donees	5050	\$	
Total expenditures (add lines 4950 and 5050)	5100	\$	132,226

Other financial information

Permission to accumulate property:

Only registered charities that have written permission to accumulate should complete this section.

- Enter the amount accumulated for the fiscal period, including income earned on accumulated funds
- Enter the amount disbursed for the fiscal period for the specified purpose

Permission to reduce disbursement quota:

If the charity has received approval to make a reduction to its disbursement quota, enter the amount for the fiscal period

Property not used in charitable activities:

Enter the average value of property not used for charitable activities or administration during:

- The 24 months before the **beginning** of the fiscal period
- The 24 months before the **end** of the fiscal period

Completed by	Reviewed by
JD 2/11/2022	DA 2/15/2022

Account	Prelim	Adj's	Reclass	RepAnnotation	Rep 09/20 %Chg	L/S
1001 GF CIBC - GENERAL/OPERATING FUNDS	69,478.99	0.00	0.00	69,478.99 A. 1	64,497.52	8 A
General fund	69,478.99	0.00	0.00	69,478.99	64,497.52	8
1012 GF US \$ Dollar Account	151,083.15	0.00	0.00	151,083.15 A. 3	152.40	99036 A. 1
1013 GF US exchange	40,038.55	0.00	0.00	40,038.55	69.24	57726 A. 1
General fund	191,121.70	0.00	0.00	191,121.70	221.64	86131
1200 GF Accounts receivable	0.00	7,937.62	0.00	7,937.62	667.50	1089 C
General fund	0.00	7,937.62	0.00	7,937.62	667.50	1089
4302 GF us\$ DONATION - Salter Family	(189,975.00)	0.00	0.00	(189,975.00) ¹	0.00	0 20
4502 GF Individual - Other	(19,662.04)	(50.00)	0.00	(19,712.04)	(121,369.81)	(84) 20
4522 GF World Toilet Day Fundraiser	(11,290.00)	0.00	0.00	(11,290.00)	(21,762.65)	(48) 20
4523 GF Global Masaic Challenge	(255.00)	0.00	0.00	(255.00)	(2,239.00)	(89) 20
4551 GF Corp and other Sponsors	(655.00)	0.00	0.00	(655.00)	(1,100.00)	(40) 20
4552 GF Foundations	(1,096.00)	0.00	0.00	(1,096.00)	(50.00)	2092 20
4581 GF Sections - General - ACWWA	(175.00)	0.00	0.00	(175.00)	0.00	0 20
4582 GF Sections - General - AQTE	0.00	0.00	0.00	0.00	(24,298.00)	(100) 20
4583 GF WFPC-BC COMMITTEE	(3,435.00)	0.00	0.00	(3,435.00)	0.00	0 20
4584 GF Sections - bc - wfpc bc gOLF TOURN General - OWWA	(40,500.00)	0.00	0.00	(40,500.00)	(500.00)	8000 20
4585 GF Sections - General -OWWA	(650.00)	(8,200.00)	0.00	(8,850.00)	(4,020.00)	120 20
4586 GF WEAO/OPCEA GOLF TOURNY	(175.00)	0.00	0.00	(175.00)	(100.00)	75 20
4587 GF AQTE/RESEAU	0.00	0.00	0.00	0.00	(100.00)	(100) 20
4588 GF WEAO	0.00	0.00	0.00	0.00	(9,611.31)	(100) 20
4589 GF WCWWA - Bolivia Program	(5.00)	0.00	0.00	(5.00)	(300.00)	(98) 20
4596 GF Quebec Montreal	0.00	0.00	0.00	0.00	(1,280.00)	(100) 20
4801 GF Appeals	(122.00)	0.00	0.00	(122.00)	(254.66)	(52) 20
4803 GF Workplace Campaign - Appeal Ride with Purpose	0.00	0.00	0.00	0.00	(200.00)	(100) 20
4804 GF Workplace Campaign - Workplace Giving	(36,489.37)	0.00	0.00	(36,489.37)	(37,055.12)	(2) 20
4807 GF Workplace Campaign - Appeal United way	(1,226.85)	0.00	0.00	(1,226.85)	(1,036.76)	18 20
4812 GF Club 6 Campaign	(72.00)	(18.00)	0.00	(90.00)	0.00	0 20
4900 GF "Gifts In Kind"	0.00	0.00	0.00	0.00	(11,356.79)	(100) 20
7500 GF HST recovered	(2,243.16)	0.00	0.00	(2,243.16)	0.00	0 20
General fund	(308,026.42)	(8,268.00)	0.00	(316,294.42)	(236,634.10)	34
4000 RF INCOME - RESTRICTED	(3,055.00)	0.00	0.00	(3,055.00)	0.00	0 20
4253 RF WCS-AWWA - Bolivia - Restricted	(10,000.00)	0.00	0.00	(10,000.00)	0.00	0 20
4254 RF Bolivia Everyone 4ever Campaign	(345.00)	0.00	0.00	(345.00)	0.00	0 20
4255 RF Seed Money For Bolivia	(10,000.00)	0.00	0.00	(10,000.00)	0.00	0 20
4303 RF US Donations General	(1,000.00)	0.00	0.00	(1,000.00)	0.00	0 20
Restricted fund	(24,400.00)	0.00	0.00	(24,400.00)	0.00	0
4103R RF BC Commitee-RESTRICTED	0.00	0.00	0.00	0.00	(5,200.00)	(100) 20.1
4252R RF Peru - Clorination systems	0.00	0.00	0.00	0.00	(6,392.00)	(100) 20.1
Restricted fund	0.00	0.00	0.00	0.00	(11,592.00)	(100)
6501 GF Disbursements UNRESTRICTED FUNDS	46,687.32	(46,687.32)	0.00	0.00	0.00	0 50.1
6700 GF Foreign exchange	13,312.68	(13,312.68)	0.00	0.00	0.00	0 50.1
General fund	60,000.00	(60,000.00)	0.00	0.00	0.00	0
6500R RF Program Expenses/disbursements RESTRICTED	0.00	60,000.00	0.00	60,000.00 52	130,000.00	(54) 50.1
Restricted fund	0.00	60,000.00	0.00	60,000.00	130,000.00	(54)
7102 GF Industry canada	12.00	0.00	0.00	12.00	13.57	(12) 60.7
General fund	12.00	0.00	0.00	12.00	13.57	(12)
6300 GF Telephone/fax/long distance	0.00	0.00	0.00	0.00	156.26	(100) 60.9
General fund	0.00	0.00	0.00	0.00	156.26	(100)
6198 GF Administration support Payroll	10,832.00	0.00	0.00	10,832.00	38,445.66	(72) 70.3
6215 GF Payroll expenses - CPP (WFP)	27.32	0.00	0.00	27.32	1,668.79	(98) 70.3
6220 GF Payroll expenses - EI (EE)	0.00	0.00	0.00	0.00	756.99	(100) 70.3
6222 GF EXTENDED MEDICAL EXPENSE	701.65	0.00	0.00	701.65	1,671.69	(58) 70.3
General fund	11,560.97	0.00	0.00	11,560.97	42,543.13	(73)
6171 GF Bookkeeping	7,458.00	0.00	0.00	7,458.00	11,526.00	(35) 70.5
6173 GF Accounting	(601.45)	5,500.00	0.00	4,898.55	7,006.55	(30) 70.5

Completed by	Reviewed by
JD 2/11/2022	DA 2/15/2022

Account	Prelim	Adj's	Reclass	RepAnnotation	Rep 09/20	%Chg	L/S
6174 GF Consulting fees	33,900.00	0.00	0.00	33,900.00	4,862.62	597	70. 5
6180 GF Legal fees	6,339.14	2,289.36	0.00	8,628.50	1,130.00	664	70. 5
General fund	47,095.69	7,789.36	0.00	54,885.05	24,525.17	124	
6310 GF Travel expense	0.00	0.00	0.00	0.00	394.08	(100)	70. 6
6321 GF Travel - Accomodation	0.00	0.00	0.00	0.00	392.51	(100)	70. 6
6322 GF Travel - Directors - Auto. rental	0.00	0.00	0.00	0.00	394.08	(100)	70. 6
6324 GF Gsa	0.00	0.00	0.00	0.00	133.60	(100)	70. 6
6326 GF Travel - Directors - Meals	0.00	0.00	0.00	0.00	421.52	(100)	70. 6
6328 GF Parking / Tolls	0.00	0.00	0.00	0.00	21.00	(100)	70. 6
6345 GF Incidental and business development	0.00	0.00	0.00	0.00	730.37	(100)	70. 6
General fund	0.00	0.00	0.00	0.00	2,487.16	(100)	
6050 GF Insurance - Directors Liability	1,550.00	0.00	0.00	1,550.00	1,550.00	0	70.10
General fund	1,550.00	0.00	0.00	1,550.00	1,550.00	0	
6060 GF Office & general	0.00	0.00	0.00	0.00	1,189.61	(100)	70.13
6084 GF Benevity fees	297.59	0.00	0.00	297.59	11.14	2571	70.13
6150 GF Postage and courier	54.11	0.00	0.00	54.11	983.58	(94)	70.13
General fund	351.70	0.00	0.00	351.70	2,184.33	(84)	
6065 GF Office space - re: CH2M Hill	1,056.55	202.27	0.00	1,258.82	9,600.00	(87)	70.14
General fund	1,056.55	202.27	0.00	1,258.82	9,600.00	(87)	
6020 GF Bank service charges	245.08	0.00	0.00	245.08	289.83	(15)	70.15
6083 GF Online giving: Transaction fees	2,032.40	330.38	0.00	2,362.78	1,929.72	22	70.15
General fund	2,277.48	330.38	0.00	2,607.86	2,219.55	17	
2000 GF Accounts payable	0.00	(2,491.63)	0.00	(2,491.63) ^{BB. 1}	0.00	0	BB
2050 GF Accrued payables	0.00	(5,500.00)	0.00	(5,500.00) ²	(13,308.00)	(59)	BB
General fund	0.00	(7,991.63)	0.00	(7,991.63)	(13,308.00)	(40)	
3000 GF Opening Bal Equity	(67,130.20)	0.00	0.00	(67,130.20)	(67,130.20)	0	TT
3900 GF Retained Earnings	15,051.54	0.00	0.00	15,051.54	47,998.47	(69)	TT
General fund	(52,078.66)	0.00	0.00	(52,078.66)	(19,131.73)	172	
	0.00	0.00	0.00	0.00	0.00	0	
Net Income (Loss)	208,522.03			208,468.02	32,946.93	533	

1. No mention of restriction confirmed with client.

2. ACCA Accrual

TITLE	Water for People
FILE NAME	financial statements.pdf and 5 others
DOCUMENT ID	aa4da3a4facbb0fb8d78f5c1f3904d20f9ee5b79
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