

**WATER FOR PEOPLE CANADA
FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2022**

**WATER FOR PEOPLE CANADA
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YEAR ENDED SEPTEMBER 30, 2022**

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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, 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 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
March 14, 2023

Applebaum, Commisso LLP

Applebaum, Commisso LLP
Chartered Professional Accountants
Licensed Public Accountants

WATER FOR PEOPLE CANADA
STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2022

	General Fund 2022	Restricted Fund 2022	Total 2022	Total 2021
ASSETS				
Current Assets				
Cash	\$ 324,222	\$ -	\$ 324,222	\$ 260,601
Accounts receivable	-	-	-	7,938
	\$ 324,222	\$ -	\$ 324,222	\$ 268,539
LIABILITIES AND FUND BALANCES				
Current Liabilities				
Accounts payable	\$ 13,970	\$ -	\$ 13,970	\$ 7,992
FUND BALANCES	310,252	-	310,252	260,547
LIABILITIES AND FUND BALANCES	\$ 324,222	\$ -	\$ 324,222	\$ 268,539

APPROVED BY SOLE DIRECTOR

_____ *President*

WATER FOR PEOPLE CANADA
STATEMENT OF CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 2022

	General fund	Water for People Canada	2022	2021
FUND BALANCES - BEGINNING OF YEAR	\$ 260,547	\$ -	\$ 260,547	\$ 52,079
Excess of contributions, grants and sponsorships over operating expenses	286,012	(236,307)	49,705	208,468
Transfer of internally restricted contributions	(236,307)	236,307	-	-
FUND BALANCES - END OF YEAR	\$ 310,252	\$ -	\$ 310,252	\$ 260,547

WATER FOR PEOPLE CANADA
STATEMENT OF REVENUES AND EXPENDITURES
YEAR ENDED SEPTEMBER 30, 2022

	2022	2022	2022	2021
CONTRIBUTIONS, GRANTS AND SPONSORSHIPS (Note 7)	\$ 324,926	\$ 60,888	\$ 385,814	\$ 340,694
OPERATING EXPENSES				
Developing countries (Note 5)	-	297,195	297,195	60,000
Management and general (Note 6)	38,743	-	38,743	72,214
Fundraising	170	-	170	12
	38,913	297,195	336,108	132,226
EXCESS (DEFICIENCY) OF CONTRIBUTIONS, GRANTS AND SPONSORSHIPS OVER OPERATING EXPENSES	\$ 286,013	\$ (236,307)	\$ 49,706	\$ 208,468

WATER FOR PEOPLE CANADA
STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2022

	2022	2021
OPERATING ACTIVITIES		
Excess of contributions, grants and sponsorships over operating expenses	\$ 49,706	\$ 208,468
Changes in non-cash working capital:		
Accounts receivable	7,938	(7,270)
Accounts payable	5,977	(5,316)
	13,915	(12,586)
INCREASE IN CASH	63,621	195,882
CASH - BEGINNING OF THE YEAR	260,601	64,719
CASH - END OF YEAR	\$ 324,222	\$ 260,601

WATER FOR PEOPLE CANADA
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2022

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, 2022

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, 2022

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 2022.

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 \$297,195 (2021 - \$60,000) were allocated to WFPU and designated to be held in Trust and used for the purposes designated solely by the not-for-profit. 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, 2022

6. MANAGEMENT AND GENERAL SUMMARY

	2022	2021
Professional and consulting fees	\$ 30,312	\$ 54,885
Bank fees	3,894	2,608
Occupancy costs	2,309	1,259
Directors liability insurance	1,550	1,550
Office and general	678	352
Salaries and wages	-	11,561
	\$ 38,743	\$ 72,215

7. ECONOMIC DEPENDENCE

The company received 52% (2021 - 57%) 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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March 14, 2023
Confidential

Water for People Canada
1 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, 2023, 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, Comisso LLP

APPLEBAUM, COMISSO LLP

Chartered Professional Accountants

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

Mr. Rahim Kanji, President

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, 2023, 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, 2023, 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Appendix A *(continued)*

- 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

1 Hunter St. E., Suite G100
Hamilton, ON
L8N 231

March 14, 2023

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, 2022, for the purpose of you 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):

Financial Statements

We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated March 14, 2023 for:

- a. Preparing and fairly presenting the financial statements in accordance with Canadian Accounting Standards For Not-for-profit Organizations;
- b. Providing you with:
 - i. Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as:
 - A. Accounting records, supporting data and other relevant documentation,
 - B. 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
 - C. Information on any other matters, of which we are aware, that is relevant to the preparation of the financial statements;
 - ii) Additional information that you have requested from us for the purpose of the audit; and
 - iii) Unrestricted access to persons within the entity from whom you determine it necessary to obtain audit evidence.
- 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:

(continued)

- 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 confirm that there were no related-party relationships or transactions that occurred during the period.

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 confirm 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

The effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements, including the reasons why they were not corrected, is attached to this letter.

Accounting policies

All significant accounting policies are disclosed in the financial statements and are consistent with those used in the previous period.

Contractual compliance

We have complied with the terms and conditions of all contractual agreements that could have a material effect, in the event of non-compliance, on the financial statements.

Direct liabilities

We have recorded in the accounts all known liabilities of our company as at September 30, 2022 except for trivial amounts.

Financial instruments

We have properly recorded all financial assets of equity instruments quoted on an active market at fair value.

(continued)

Off-balance sheet derivative financial instruments (e.g., futures, options and swaps), including outstanding commitments to purchase or sell securities, assets and/or commodities under forward placement and standby commitments, and information regarding the terms and conditions, interest rate risk, credit risk and foreign exchange risk of financial instruments held at period end have been properly recorded and, when appropriate, adequately disclosed within the financial statements. We confirm that the significant assumptions used in arriving at the fair values of financial instruments, as measured and disclosed (when required) in the financial statements, are reasonable and appropriate in the circumstances.

We have evaluated whether there are indicators of impairment for all financial assets measured at cost or amortized cost, and where there has been a significant adverse change in the expected timing or amount of future cash flows from a financial asset or group of similar financial assets, we have assessed whether a reduction in the carrying value is necessary.

When an impairment is necessary, the carrying amount of the asset, or group of assets, has been reduced to the highest of the cash flows expected to be generated by holding the asset, the amount that could be realized by selling the asset and the amount that the entity expects to realize by exercising any right to collateral held to secure repayment of the asset net of all costs necessary to exercise those rights. The amount of the decline in fair value has been included in net income in the period incurred.

Acknowledged and agreed on behalf of Water for People Canada by:

Mr. Rahim Kanji, President

March 14, 2023

Date signed



2800 14th Avenue, Suite 400
Markham, ON L3R 0E4
905-477-6996 Toronto Line: 416-494-4892
F: 905-477-9381
applebaum-commisso.com

March 14th, 2023

Water for People Canada
245 Consumers Road – Suite 400
Toronto, ON M2J 1R3

Derek Applebaum, CPA, CA, LPA
Tel: (905) 477-6996 x 25
Fax: (905) 477-9381
dapplebaum@applebaumcommisso.com

Attention: Water for People, Board of Directors

PRIVATE AND CONFIDENTIAL

To the Board of Directors,

The objective of our audit was to express an opinion on the financial statements. Included in our audit was the consideration of internal control relevant to the preparation and fair presentation of the financial statements. This consideration of internal control was for the purpose of designing audit procedures that were appropriate in the circumstances. It was not for the purpose of expressing an opinion on the effectiveness of internal control or for identifying all significant control deficiencies that might exist.

During the course of our audit, we identified a number of deficiencies that met the definition of a significant deficiency. A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance. Communicating significant deficiencies assists those charged with governance in fulfilling their oversight responsibilities.

The significant deficiencies identified are outlined below. Please note that this list includes all the significant deficiencies we have identified:

Below is a detail of control deficiencies and other issues identified during the audit. Controls were not tested in every aspect of the business given control testing is only limited to material/significant transaction areas.

1) Cut-off issues:

Issue:

There are some cut-off issues as some expenses that should have been accrued or expensed in the current year were not and were included next year.

Recommendation:

After year-end, analyze each deposit received and expense accrued in the following month to determine if the expense or revenue were made before or after September 30, and record accordingly.

2) Foreign exchange issues

Issue:

Through audit work done this year it was discovered that foreign exchange from Robert Salter's donation was improperly placed in the exchange account for the USD cash account when instead it should have been placed in restricted program disbursements.

Recommendation:

It is strongly recommended to ensure each foreign exchange is linked to the appropriate item and to not use the USD exchange account as a "catch-all" for foreign exchange. Doing this will ensure proper figures going forward.

We shall be pleased to discuss with you further any matter mentioned above, at your convenience

This communication is prepared solely for the information of the Board of Directors and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

To ensure there is a clear understanding and record of the matters discussed, we ask that members of the Board sign their acknowledgement in the spaces provided below. Should you wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact us at any time.

Yours truly,

Applebaum, Commisso LLP

Applebaum, Commisso LLP
Chartered Professional Accountants
Licensed Public Accountants

Acknowledgement of Board of Director:

We have read and reviewed the above disclosures and understand and agree with the comments therein:

Signatures: _____

Date: _____

Water for People Canada

Year End: September 30, 2022

Adjusting journal entries

Date: 10/1/2021 To 9/30/2022

Completed by	Reviewed by
KW 2/17/2023	DA 2/23/2023

6.4

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	9/30/2022	Accrued payables	2050 GF			4,785.55		
1	9/30/2022	Accounting	6173 GF		4,785.55			
		To record accounting accrual						Factual
3	9/30/2022	Accrued payables	2050 GF	BB.4, BB. 5		206.23		
3	9/30/2022	Accrued payables	2050 GF	BB.4, BB. 5		1,451.15		
3	9/30/2022	Office space - re: CH2M Hill	6065 GF	BB.4, BB. 5	206.23			
3	9/30/2022	Bookkeeping	6171 GF	BB.4, BB. 5	1,451.15			
		To accrue invoices wrongly classified after cutoff						Factual
5	9/30/2022	US exchange	1013 GF			39,975.00		
5	9/30/2022	Program Expenses/disbursements RESTRICTED	6500R RF		39,975.00			
		To adjust FX on USD bank account						Factual
								Factual
					46,417.93	46,417.93		
		Net Income (Loss)	49,705.52					

Approved by _____

Water for People Canada

Year End: September 30, 2022

Reclassifying journal entries

Date: 10/1/2021 To 9/30/2022

Completed by	Reviewed by
KW 2/17/2023	DA 2/23/2023

6.5

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement	
2	9/30/2022	Disbursements UNRESTRICTED FUNDS	6501 GF			231,872.33			
2	9/30/2022	Foreign exchange	6700 GF			25,347.67			
2	9/30/2022	Program Expenses/disbursements RESTRICTED	6500R RF		257,220.00				
		To reclassify Bolivia disbursements to restricted fund - per scan of GL all disbursements were for Bolivia program							Factual
4	9/30/2022	Opening Bal Equity	3000 GF			193,416.48			
4	9/30/2022	Retained Earnings	3900 GF		193,416.48				
		To consolidate opening RE accounts							Factual
7	9/30/2022	ONLINE GIVING MERCHANT FEE	6081 GF	74	1,688.00				
7	9/30/2022	Incidental and business development	6345 GF	74		1,688.00			
		To reallocate CanadaHelps subscription fee to correct account							Factual
					452,324.48	452,324.48			
Net Income (Loss)			49,705.52						

Approved by _____



Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund

Public service bodies' rebate

Do not use this area.

Fill out this form to claim a rebate if you are a municipality, hospital authority, external supplier, facility operator, charity, public institution, or qualifying non-profit organization, or if you are a university, school authority, or public college that is established and operated otherwise than for profit. If you engage in various public service body activities, you may qualify for rebates at different percentages based on the extent to which you use eligible property or services in each activity.

Self-government refund

Fill out this form if you are eligible to claim a self-government refund of the GST or the federal part of the HST under a self-government agreement.

For more information, see page 4.

Part A – Identification

Legal name: Water For People - Canada

Trade name (if different from legal name): _____

Business number (if applicable): 8 9 8 2 2 1 9 7 3 R T 0 0 0 1

Charity registration number (if you are a registered charity): 8 9 8 2 2 1 9 7 3 R R 0 0 0 1

Month Day

Enter your fiscal year-end: 0 9 3 0

Mailing address

Unit No. – Street No. Street name, PO Box, RR: 400-245 Consumers Road

City: Toronto

Province or territory: Ontario

Postal code: M 2 J 1 R 3

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IC NC

Part A – Identification (continued)**Physical location** (if different from mailing address)

Unit No. – Street No. Street name, RR: _____

City: _____

Province or territory: _____

Postal code:

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Contact personName: Elayne OlchTitle: BookkeeperTelephone number: 416-434-4502 Extension: _____**Note**

The person indicated in this section must be listed as authorized in our system in order for us to call them. Filling out this section does not add this person's name to your account as an authorized representative. For information on how to authorize a representative on your account, go to canada.ca/taxes-authorize-representative.

Part B – Claim period

Claim period covered by this application: From

2	0	2	2	0	4	0	1
---	---	---	---	---	---	---	---

 to

2	0	2	2	0	9	3	0
---	---	---	---	---	---	---	---

Part C – Offset on GST/HST return

This part applies to GST/HST registrants only.

Is the amount on line 409 of this form being included on line 111 of your GST/HST return? Yes No

If **yes**, enter the reporting period end date of your GST/HST return.

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Part D – Details of claim

Enter on the appropriate line the amount of rebate that you are claiming for each activity that you perform. If you engage in various activity types, see Guide RC4034, GST/HST Public Service Bodies' Rebate, for more information.

If you are claiming a rebate of the **provincial** part of the HST, fill out Form RC7066-SCH, Provincial Schedule – GST/HST Public Service Bodies' Rebate, and enter the total provincial amount below in Line B – Total provincial amount claimed (from Form RC7066-SCH).

Line #	Activity type	Rebate factor		Federal
300	Municipality	100%		
301	University (or affiliated college or research body) established and operated otherwise than for profit	67%	+	
302	School authority established and operated otherwise than for profit	68%	+	
303	Public college established and operated otherwise than for profit	67%	+	
304	Hospital authority (only on activities of operating a public hospital)	83%	+	
305	Charity or public institution on non-selected public service body activities, as defined on page 4	50%	+	408.76
306	Qualifying non-profit organization on non-selected public service body activities (see "Line 306 – Qualifying non-profit organizations" on page 4)	50%	+	
307	Printed books (do not include in other activity types)	100%	+	
308	Charity or public institution on the export of property or services	100%	+	
309	Self-government refund	100%	+	
310	Hospital authority (for eligible activities, as defined on page 4, other than the operation of a public hospital)	83%	+	
311	Facility operator (on eligible activities, as defined on page 4)	83%	+	
312	External supplier (on eligible activities, as defined on page 4)	83%	+	
Total federal amount claimed (add lines 300 to 312)		A	=	408.76
Total provincial amount claimed (from Form RC7066-SCH)		B	+	1,072.58
Total amount claimed (line A plus line B)		409	=	1,481.33

Part E – Certification

I certify that the information given on this form and in any attached document is correct and complete. The amount on line 409 on this form or any part of it has not previously been claimed. Books, records, and invoices are available for inspection. I am authorized to sign for the organization.

Rahim Kanji

President

Name (print)

Title

Telephone number

Extension

Signature

2	0	2	3	0	2	1	7
Year				Month Day			

Personal information is collected for purposes of the administration or enforcement of Part IX of the Excise Tax Act, and related programs and activities including administering tax, rebates, elections, audit, compliance, and collection. The information collected may be used or disclosed for the purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties, or other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 241 on Info Source at canada.ca/cra-info-source.

General Information

Line 306 – Qualifying non-profit organizations

If you are a qualifying non-profit organization, each year you must file Form GST523-1, Non-Profit Organizations – Government Funding. Do **not** send your annual reports or financial statements.

Line 308 – Charity or public institution on the export of property or services

Charities and public institutions can claim a rebate of the GST or federal part of the HST paid on property or services exported outside Canada on line 308. Charities and public institutions resident in a participating province can claim a rebate of the provincial part of the HST paid on property or services exported outside Canada using Form RC7066-SCH (lines 308-ON, 308-NS, 308-NB, 308-NL and 308-PE).

Note

Charities and public institutions that are **not** resident in a participating province can also claim a rebate of the provincial part of the HST paid on property or services exported outside Canada on line 308 in Part D of this application.

Definitions

Eligible activities, for the purposes of the public service bodies' rebate, means the making of facility supplies, ancillary supplies, or home medical supplies, or operating a qualifying facility to make facility supplies.

Non-selected public service body activities are activities other than:

- in the case of a person designated to be a municipality, those activities for which a person was designated as a municipality
- activities carried out in the course of:
 - in the case of a person determined to be a municipality, fulfilling responsibilities as a local authority
 - in the case of a person acting in its capacity as a hospital authority, operating a public hospital, making facility supplies, ancillary supplies, or home medical supplies or operating a qualifying facility to make facility supplies
 - in the case of a person acting in its capacity as a facility operator, making facility supplies, ancillary supplies, or home medical supplies or operating a qualifying facility to make facility supplies
 - in the case of a person acting in its capacity as an external supplier, making facility supplies, ancillary supplies, or home medical supplies
 - in the case of a person acting in its capacity as a school authority, public college, or university, operating an elementary or secondary school, a post-secondary college or technical institute, a recognized degree-granting institution or a college affiliated with, or a research body of, such a degree-granting institution

What is your application claim period?

If you are a **GST/HST registrant**, your claim period is your reporting period. If you are a branch or division of an organization, you and your parent or primary organization have to use the same claim period and filing frequency.

Note

If you want to use the rebate from a claim period to reduce an amount payable on your GST/HST return, fill out Part C in addition to the other parts.

If you are a **non-registrant**, your claim period is either the first six months or the last six months of your fiscal year. A non-registrant has a total of two claim periods in a fiscal year. You cannot combine multiple claim periods on one rebate application.

How do you file this application electronically?

GST/HST registrants – You can file this application electronically with your GST/HST return using:

- GST/HST NETFILE at canada.ca/gst-hst-netfile
- "File a return" at canada.ca/my-cra-business-account (My Business Account) if you are a business owner
- "File a return" at canada.ca/taxes-representatives (Represent a Client) if you are an authorized representative or employee

Non-registrants – You can file your rebate application electronically using:

- "Electronic rebate forms" at canada.ca/gst-hst-netfile
- "File a rebate" at canada.ca/my-cra-business-account (My Business Account) if you are a business owner
- "File a rebate" at canada.ca/taxes-representatives (Represent a Client) if you are an authorized representative or employee

If you are filing this rebate application electronically, you must also file any associated provincial rebate application electronically.

Where to send this form

If you choose to file your application by paper and you are resident in Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, or Barrie, send your paper application to:

**Canada Revenue Agency
Sudbury Tax Centre
Post Office Box 20000, Station A
Sudbury ON P3A 5C1**

If you are resident anywhere else in Canada, send your paper application to:

**Canada Revenue Agency
Prince Edward Island Tax Centre
275 Pope Road
Summerside PE C1N 6A2**

If you need help

For more information, go to canada.ca/gst-hst, see Guide RC4034, GST/HST Public Service Bodies' Rebate, or GST/HST Info Sheet GI-121, Determining Whether a Public Service Body is Resident in a Province for Purposes of the Public Service Bodies' Rebate, or call **1-800-959-5525**.

To get our forms and publications, go to canada.ca/gst-hst-pub.



Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund

Public service bodies' rebate

Do not use this area.

Fill out this form to claim a rebate if you are a municipality, hospital authority, external supplier, facility operator, charity, public institution, or qualifying non-profit organization, or if you are a university, school authority, or public college that is established and operated otherwise than for profit. If you engage in various public service body activities, you may qualify for rebates at different percentages based on the extent to which you use eligible property or services in each activity.

Self-government refund

Fill out this form if you are eligible to claim a self-government refund of the GST or the federal part of the HST under a self-government agreement.

For more information, see page 4.

Part A – Identification

Legal name:

Water For People - Canada

Trade name (if different from legal name):

Business number (if applicable):

8 9 8 2 2 1 9 7 3 R T 0 0 0 1

Charity registration number (if you are a registered charity):

8 9 8 2 2 1 9 7 3 R R 0 0 0 1

Month Day

Enter your fiscal year-end:

0 9 3 0

Mailing address

Unit No. – Street No. Street name, PO Box, RR:

400-245 Consumers Road

City:

Toronto

Province or territory:

Ontario

Postal code:

M 2 J 1 R 3

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IC [] [] [] [] [] NC [] [] [] [] []

Part A – Identification (continued)**Physical location** (if different from mailing address)

Unit No. – Street No. Street name, RR: _____

City: _____

Province or territory: _____

Postal code:

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Contact personName: Elayne OlchTitle: BookkeeperTelephone number: 416-434-4502 Extension: _____**Note**

The person indicated in this section must be listed as authorized in our system in order for us to call them. Filling out this section does not add this person's name to your account as an authorized representative. For information on how to authorize a representative on your account, go to canada.ca/taxes-authorize-representative.

Part B – Claim period

Claim period covered by this application: From

2	0	2	1	1	0	0	1
---	---	---	---	---	---	---	---

 to

2	0	2	2	0	3	3	0
---	---	---	---	---	---	---	---

Part C – Offset on GST/HST return

This part applies to GST/HST registrants only.

Is the amount on line 409 of this form being included on line 111 of your GST/HST return? Yes No

If **yes**, enter the reporting period end date of your GST/HST return.

--	--	--	--	--	--	--

Part D – Details of claim

Enter on the appropriate line the amount of rebate that you are claiming for each activity that you perform. If you engage in various activity types, see Guide RC4034, GST/HST Public Service Bodies' Rebate, for more information.

If you are claiming a rebate of the **provincial** part of the HST, fill out Form RC7066-SCH, Provincial Schedule – GST/HST Public Service Bodies' Rebate, and enter the total provincial amount below in Line B – Total provincial amount claimed (from Form RC7066-SCH).

Line #	Activity type	Rebate factor		Federal
300	Municipality	100%		
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Total provincial amount claimed (from Form RC7066-SCH)		B	+	1,072.58
Total amount claimed (line A plus line B)		409	=	1,481.33

Part E – Certification

I certify that the information given on this form and in any attached document is correct and complete. The amount on line 409 on this form or any part of it has not previously been claimed. Books, records, and invoices are available for inspection. I am authorized to sign for the organization.

Rahim Kanji

President

Name (print)

Title

Telephone number

Extension

Signature

2	0	2	3	0	2	1	7
Year				Month Day			

Personal information is collected for purposes of the administration or enforcement of Part IX of the Excise Tax Act, and related programs and activities including administering tax, rebates, elections, audit, compliance, and collection. The information collected may be used or disclosed for the purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties, or other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 241 on Info Source at canada.ca/cra-info-source.

General Information

Line 306 – Qualifying non-profit organizations

If you are a qualifying non-profit organization, each year you must file Form GST523-1, Non-Profit Organizations – Government Funding. Do **not** send your annual reports or financial statements.

Line 308 – Charity or public institution on the export of property or services

Charities and public institutions can claim a rebate of the GST or federal part of the HST paid on property or services exported outside Canada on line 308. Charities and public institutions resident in a participating province can claim a rebate of the provincial part of the HST paid on property or services exported outside Canada using Form RC7066-SCH (lines 308-ON, 308-NS, 308-NB, 308-NL and 308-PE).

Note

Charities and public institutions that are **not** resident in a participating province can also claim a rebate of the provincial part of the HST paid on property or services exported outside Canada on line 308 in Part D of this application.

Definitions

Eligible activities, for the purposes of the public service bodies' rebate, means the making of facility supplies, ancillary supplies, or home medical supplies, or operating a qualifying facility to make facility supplies.

Non-selected public service body activities are activities other than:

- in the case of a person designated to be a municipality, those activities for which a person was designated as a municipality
- activities carried out in the course of:
 - in the case of a person determined to be a municipality, fulfilling responsibilities as a local authority
 - in the case of a person acting in its capacity as a hospital authority, operating a public hospital, making facility supplies, ancillary supplies, or home medical supplies or operating a qualifying facility to make facility supplies
 - in the case of a person acting in its capacity as a facility operator, making facility supplies, ancillary supplies, or home medical supplies or operating a qualifying facility to make facility supplies
 - in the case of a person acting in its capacity as an external supplier, making facility supplies, ancillary supplies, or home medical supplies
 - in the case of a person acting in its capacity as a school authority, public college, or university, operating an elementary or secondary school, a post-secondary college or technical institute, a recognized degree-granting institution or a college affiliated with, or a research body of, such a degree-granting institution

What is your application claim period?

If you are a **GST/HST registrant**, your claim period is your reporting period. If you are a branch or division of an organization, you and your parent or primary organization have to use the same claim period and filing frequency.

Note

If you want to use the rebate from a claim period to reduce an amount payable on your GST/HST return, fill out Part C in addition to the other parts.

If you are a **non-registrant**, your claim period is either the first six months or the last six months of your fiscal year. A non-registrant has a total of two claim periods in a fiscal year. You cannot combine multiple claim periods on one rebate application.

How do you file this application electronically?

GST/HST registrants – You can file this application electronically with your GST/HST return using:

- GST/HST NETFILE at canada.ca/gst-hst-netfile
- "File a return" at canada.ca/my-cra-business-account (My Business Account) if you are a business owner
- "File a return" at canada.ca/taxes-representatives (Represent a Client) if you are an authorized representative or employee

Non-registrants – You can file your rebate application electronically using:

- "Electronic rebate forms" at canada.ca/gst-hst-netfile
- "File a rebate" at canada.ca/my-cra-business-account (My Business Account) if you are a business owner
- "File a rebate" at canada.ca/taxes-representatives (Represent a Client) if you are an authorized representative or employee

If you are filing this rebate application electronically, you must also file any associated provincial rebate application electronically.

Where to send this form

If you choose to file your application by paper and you are resident in Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, or Barrie, send your paper application to:

**Canada Revenue Agency
Sudbury Tax Centre
Post Office Box 20000, Station A
Sudbury ON P3A 5C1**

If you are resident anywhere else in Canada, send your paper application to:

**Canada Revenue Agency
Prince Edward Island Tax Centre
275 Pope Road
Summerside PE C1N 6A2**

If you need help

For more information, go to canada.ca/gst-hst, see Guide RC4034, GST/HST Public Service Bodies' Rebate, or GST/HST Info Sheet GI-121, Determining Whether a Public Service Body is Resident in a Province for Purposes of the Public Service Bodies' Rebate, or call **1-800-959-5525**.

To get our forms and publications, go to canada.ca/gst-hst-pub.



2800 14th Avenue, Suite 400
Markham, ON L3R 0E4
905-477-6996 Toronto Line: 416-494-4892
F: 905-477-9381
applebaumcommisso.com

March 15, 2023

CONFIDENTIAL

Water for People - Canada
Intelligent Office
G100-ONE Hunter St. E.
Hamilton ON L8N 231
Canada

Mr. Kanji,

Instructions relating to the filing of information returns and forms


Please sign the enclosed engagement letter if you accept the terms of the agreement by virtue of which we have prepared your returns for 2022 and subsequent years.

T3010 – REGISTERED CHARITY INFORMATION RETURN

Enclosed are two copies of your 2022 T3010 return. The second copy is for your records. We are also enclosing the documents you provided to us to complete your T3010 return.

Please review the T3010 return carefully to ensure that it is accurate and complete.

Signature

 Form T3010, *Registered Charity Information Return*, should be completed and signed.

Attached forms and documents

- A copy of the charity's financial statements, including notes to the financial statements
- T1235, *Directors/Trustees and Like Officials Worksheet*

Mailing

Once signed, the *Registered Charity Information Return* (T3010) must be mailed to the following address: Charities Directorate, Canada Revenue Agency, 105-275 Pope Road, Summerside PE C1N 6E8.

☒ Once signed, the enclosed forms and documents must be mailed to the following address: Charities Directorate, Canada Revenue Agency, Ottawa ON K1A 0L5.

Contact us if you have questions with regards to the federal and Québec returns or forms.

Sincerely,

Applebaum, Commisso LLP

Applebaum Commisso LLP CPAs



2800 14th Avenue, Suite 400
Markham, ON L3R 0E4
905-477-6996 Toronto Line: 416-494-4892
F: 905-477-9381
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Hamilton ON L8N 231
Canada

Subject: Tax Return Engagement

It is desirable to have a clear understanding of the terms of our engagement as preparers of your tax return(s) for 2022 and subsequent years.

It is understood and agreed that you have provided us with accurate and complete information necessary to compile such tax return(s). We will prepare the tax return(s) using the information provided by you. We will not audit, review or otherwise attempt to verify the accuracy or completeness of any information provided. The responsibility remains with you.

We will assist you in providing additional information or explanations related to our preparation of the tax return(s) should any taxation authority subsequently request it. We wish to emphasize that this engagement cannot be relied on to prevent or detect errors or other irregularities in the information provided to us. Our professional fees will be based upon time required for each engagement at our standard rates and are due upon reception of the invoice.

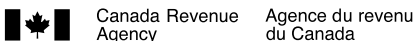
Sincerely,

Applebaum, Commisso LLP

I agree with your understanding of the terms of your engagement as preparers of the tax return(s) as set out in this letter.

Signature

2023-03-15
Date



Directors/Trustees and Like Officials Worksheet

Protected B when completed

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):**

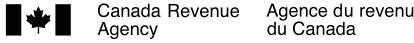
Note: If you would like these individuals to have the authority to communicate with the CRA on behalf of your charity, their name must also appear as an owner for your Business Number (BN). For more information, go to canada.ca/charities-giving, select "Operating a registered charity," then "Making a 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: WOODSTOCK			
Position:	VICE PRESIDENT	At arm's length with other Directors?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Prov/Terr:	ON	Postal code: N4T1T5
				Phone number	(519) 421-7525	Date of birth (Y/M/D): 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: REGINA			
Position:	TREASURER	At arm's length with other Directors?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Prov/Terr:	SK	Postal code: S4S 1C9
				Phone number	(306) 351-1933	Date of birth (Y/M/D): 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: KING CITY			
Position:	DIRECTOR AT LARGE	At arm's length with other Directors?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Prov/Terr:	ON	Postal code: L7B1K5
				Phone number	(416) 807-3812	Date of birth (Y/M/D): 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: TORONTO			
Position:	DIRECTOR	At arm's length with other Directors?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Prov/Terr:	ON	Postal code: M5A4H9
				Phone number	(416) 770-0715	Date of birth (Y/M/D): 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: RICHMOND HILL			
Position:	DIRECTOR AT LARGE	At arm's length with other Directors?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Prov/Terr:	ON	Postal code: L4C8Y5
				Phone number	(905) 844-6245	Date of birth (Y/M/D): 1967-10-16

Public information			Confidential data		
Last name: FEEK	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):	

Approval code: 13001





Registered Charity Information Return

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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

2022-09-30

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 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 2022-09-30

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 2022-09-30

- 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 2022-09-30

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	
Position in charity President	Date 2023-03-15	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 2022-09-30

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** \$ 297,195
- 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	297,195

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 2022-09-30

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 2022-09-30

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"/> \$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

BN/registration number 898221973RR0001

Fiscal period end 2022-09-30

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:														
Cash, bank accounts, and short-term investments	4100	\$	324,222	Liabilities:										
Amounts receivable from non-arm's length persons	4110	\$		Accounts payable and accrued liabilities	4300	\$	13,970							
Amounts receivable from all others	4120	\$		Deferred revenue	4310	\$								
Investments in non-arm's length persons	4130	\$		Amounts owing to non-arm's length persons	4320	\$								
Long-term investments	4140	\$		Other liabilities	4330	\$								
Inventories	4150	\$		Total liabilities (add lines 4300 to 4330)	4350	\$	13,970							
Land and buildings in Canada	4155	\$												
Other capital assets in Canada	4160	\$												
Capital assets outside Canada	4165	\$		Amount included in lines 4150, 4155, 4160, 4165 and 4170 not used in charitable activities	4250	\$								
Accumulated amortization of capital assets	4166	\$												
Other assets	4170	\$												
10 year gifts	4180	\$												
Total assets (add lines 4100 to 4170)	4200	\$	324,222											

Statement of operations

Revenue:														
Total eligible amount of all gifts for which the charity has issued or will issue tax receipts					4500	\$	322,844							
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	\$	62,970							
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	\$								
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	\$					385,814							

Protected B when completed

BN/registration number 898221973RR0001 Fiscal period end 2022-09-30

Expenditures:

Advertising and promotion	4800	\$	
Travel and vehicle expenses	4810	\$	
Interest and bank charges	4820	\$	242
Licences, memberships, and dues	4830	\$	
Office supplies and expenses	4840	\$	678
Occupancy costs	4850	\$	2,309
Professional and consulting fees	4860	\$	32,276
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	\$	
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	\$	300,603
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	\$	336,108

Of the amounts at lines 4950:

(a) Total expenditures on charitable activities	5000	\$	297,195
(b) Total expenditures on management and administration	5010	\$	38,743
(c) Total expenditures on fundraising	5020	\$	170
(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	\$	336,108

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

Attached Schedule with Total

Other expenditures not included in the amounts above

Title Other expenditures not included in the amounts above

Explanatory note

Description	Operator (Note)	Amount
DIRECTORS LIABILITY INSURANCE		1,550 00
board meeting fees	+	1,688 00
FX GAIN	+	
FUNDRAISING (60 LEADSHEET)	+	170 00
RF EXPENSE (6500R)	+	297,195 00
Rounding	+	
	Total	300,603 00

Note: The calculations are performed one at a time, from the first to the last line, and not according to the priority rules of the operations. For example, the formula $1+2*3$ will not result in the same thing as the formula $1+3*2$.

Attached Schedule with Total

Total non tax-receipted revenue from fundraising

Title Total non tax-receipted revenue from fundraising

Explanatory note

Description	Operator (Note)	Amount
Total revenue: LS 20		
LESS: T3010, LINE 4500	+	
LESS: T3010, LINE 4510	+	
LESS: T3010, LINE 4650	+	
	+	
	Total	

Note: The calculations are performed one at a time, from the first to the last line, and not according to the priority rules of the operations. For example, the formula $1+2*3$ will not result in the same thing as the formula $1+3*2$.

Attached Notes – Summary

<input type="checkbox"/>	Name of the cell	<u>Total eligible amount of all gifts for which the charity has issued</u>	Form	<u>T3010 - Registered charity information return</u>
See WP 25 for Revenue Reconciliation				
j david - 2022-02-17				Keep this note when rolling forward the file <input checked="" type="checkbox"/>

Water for People Canada

Year End: September 30, 2022

Trial balance

Completed by	Reviewed by
KW 2/17/2023	DA 2/23/2023

6.3

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
*** Unassigned Accounts ***	0.00	0.00	0.00	0.00	0.00	0
1 Press Shift + Click on the plus to	0.00	0.00	0.00	0.00	0.00	0
1. 1 To close all folders press Shi	0.00	0.00	0.00	0.00	0.00	0
110 CURRENT ASSETS	0.00	0.00	0.00	0.00	0.00	0
111 Cash	0.00	0.00	0.00	0.00	0.00	0
1001 GF CIBC - GENERAL/OPERATING	115,817.71	0.00	0.00	115,817.71	69,478.99	67
1012 GF US \$ Dollar Account	151,010.57	0.00	0.00	151,010.57	151,083.15	0
1013 GF US exchange	97,368.55	(39,975.00)	0.00	57,393.55	40,038.55	43
1020 GF Restricted Funds Account	0.00	0.00	0.00	0.00	0.00	0
General fund	364,196.83	(39,975.00)	0.00	324,221.83	260,600.69	24
111.1000 Cash and short term depos	364,196.83	(39,975.00)	0.00	324,221.83	260,600.69	24
113 Short term investments	0.00	0.00	0.00	0.00	0.00	0
113.1180 Marketable securities	0.00	0.00	0.00	0.00	0.00	0
113.1181 Term deposits	0.00	0.00	0.00	0.00	0.00	0
115 Accounts receivable	0.00	0.00	0.00	0.00	0.00	0
1200 GF Accounts receivable	0.00	0.00	0.00	0.00	7,937.62	(100)
1202 GF Accounts receivable - US\$	0.00	0.00	0.00	0.00	0.00	0
General fund	0.00	0.00	0.00	0.00	7,937.62	(100)
115.1060 Accounts receivable	0.00	0.00	0.00	0.00	7,937.62	(100)
1200R RF Interfund receivable	0.00	0.00	0.00	0.00	0.00	0
115.1064 Trade accounts receivable	0.00	0.00	0.00	0.00	0.00	0
115.1067 Interest receivable	0.00	0.00	0.00	0.00	0.00	0
115.1071 Accounts receivable from e	0.00	0.00	0.00	0.00	0.00	0
116 Allowance for doubtful accounts	0.00	0.00	0.00	0.00	0.00	0
116.1061 Allowance for doubtful acc	0.00	0.00	0.00	0.00	0.00	0
118 Current portion of loans and not	0.00	0.00	0.00	0.00	0.00	0

Water for People Canada

Year End: September 30, 2022

Trial balance

Completed by	Reviewed by
KW 2/17/2023	DA 2/23/2023

6. 3-1

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
118.1240 Current portion of loans an	0.00	0.00	0.00	0.00	0.00	0
125 Inventory	0.00	0.00	0.00	0.00	0.00	0
125.1120 Inventory	0.00	0.00	0.00	0.00	0.00	0
125.1125 Work in progress	0.00	0.00	0.00	0.00	0.00	0
128 Other current assets	0.00	0.00	0.00	0.00	0.00	0
128.1480 Unassigned current assets	0.00	0.00	0.00	0.00	0.00	0
128.1480.01 Other current asset #1	0.00	0.00	0.00	0.00	0.00	0
128.1480.02 Other current asset #2	0.00	0.00	0.00	0.00	0.00	0
128.1480.03 Other current asset #3	0.00	0.00	0.00	0.00	0.00	0
128.1480.04 Other current asset #4	0.00	0.00	0.00	0.00	0.00	0
128.1480.05 Other current asset #5	0.00	0.00	0.00	0.00	0.00	0
1700 GF Prepaid expenses and sundry as	0.00	0.00	0.00	0.00	0.00	0
128.1484 Prepaid expenses	0.00	0.00	0.00	0.00	0.00	0
128.1486 Security / tender deposits	0.00	0.00	0.00	0.00	0.00	0
130 LONG TERM ASSETS	0.00	0.00	0.00	0.00	0.00	0
131 Long term investments	0.00	0.00	0.00	0.00	0.00	0
131.2300 Long term Investments	0.00	0.00	0.00	0.00	0.00	0
133 Long term portion of loans and r	0.00	0.00	0.00	0.00	0.00	0
133.2360 Loans and notes receivable	0.00	0.00	0.00	0.00	0.00	0
133.2360.00 Current portion of loans	0.00	0.00	0.00	0.00	0.00	0
133.2360.01 Loans and notes receive	0.00	0.00	0.00	0.00	0.00	0
133.2360.02 Loans and notes receive	0.00	0.00	0.00	0.00	0.00	0

Water for People Canada

Year End: September 30, 2022

Trial balance

Completed by	Reviewed by
KW 2/17/2023	DA 2/23/2023

6. 3-2

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
133.2360.03 Loans and notes receive	0.00	0.00	0.00	0.00	0.00	0
133.2360.04 Loans and notes receive	0.00	0.00	0.00	0.00	0.00	0
133.2360.05 Loans and notes receive	0.00	0.00	0.00	0.00	0.00	0
133.2360.06 Loans and notes receive	0.00	0.00	0.00	0.00	0.00	0
133.2360.07 Loans and notes receive	0.00	0.00	0.00	0.00	0.00	0
133.2360.08 Loans and notes receive	0.00	0.00	0.00	0.00	0.00	0
133.2360.09 Loans and notes receive	0.00	0.00	0.00	0.00	0.00	0
133.2360.10 Loans and notes receive	0.00	0.00	0.00	0.00	0.00	0
133.2360.11 Loans and notes receive	0.00	0.00	0.00	0.00	0.00	0
133.2360.12 Loans and notes receive	0.00	0.00	0.00	0.00	0.00	0
133.2360.13 Loans and notes receive	0.00	0.00	0.00	0.00	0.00	0
133.2360.14 Loans and notes receive	0.00	0.00	0.00	0.00	0.00	0
133.2360.15 Loans and notes receive	0.00	0.00	0.00	0.00	0.00	0
133.2360.16 Loans and notes receive	0.00	0.00	0.00	0.00	0.00	0
133.2360.17 Loans and notes receive	0.00	0.00	0.00	0.00	0.00	0
133.2360.18 Loans and notes receive	0.00	0.00	0.00	0.00	0.00	0
133.2360.19 Loans and notes receive	0.00	0.00	0.00	0.00	0.00	0
133.2360.20 Loans and notes receive	0.00	0.00	0.00	0.00	0.00	0
134 Inv. in joint venture(s) / partne	0.00	0.00	0.00	0.00	0.00	0
134.2200 Inv. in joint venture(s) / p	0.00	0.00	0.00	0.00	0.00	0
151 Land - cost	0.00	0.00	0.00	0.00	0.00	0
151.1600 Land	0.00	0.00	0.00	0.00	0.00	0
151.1601 Land improvements	0.00	0.00	0.00	0.00	0.00	0

Water for People Canada

Year End: September 30, 2022

Trial balance

Completed by	Reviewed by
KW 2/17/2023	DA 2/23/2023

6. 3-3

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
152 Land improvements - acc amort	0.00	0.00	0.00	0.00	0.00	0
152.1602 Land improvements - acc a	0.00	0.00	0.00	0.00	0.00	0
153 Depletable assets - cost	0.00	0.00	0.00	0.00	0.00	0
153.1620 Depletable assets	0.00	0.00	0.00	0.00	0.00	0
154 Depletable assets - acc amort	0.00	0.00	0.00	0.00	0.00	0
154.1621 Depletable assets - acc am	0.00	0.00	0.00	0.00	0.00	0
155 Buildings - cost	0.00	0.00	0.00	0.00	0.00	0
155.1680 Buildings	0.00	0.00	0.00	0.00	0.00	0
156 Buildings - acc amort	0.00	0.00	0.00	0.00	0.00	0
156.1681 Buildings - acc amort	0.00	0.00	0.00	0.00	0.00	0
157 Machinery, equipment, furn & fix	0.00	0.00	0.00	0.00	0.00	0
157.1740 Equipment	0.00	0.00	0.00	0.00	0.00	0
157.1742 Motor vehicles	0.00	0.00	0.00	0.00	0.00	0
157.1744 Tools and dies	0.00	0.00	0.00	0.00	0.00	0
157.1774 Computer equipment / soft	0.00	0.00	0.00	0.00	0.00	0
157.1774.01 Computer equipment	0.00	0.00	0.00	0.00	0.00	0
157.1774.02 Computer software	0.00	0.00	0.00	0.00	0.00	0
157.1785 Other machinery and equip	0.00	0.00	0.00	0.00	0.00	0
157.1787 Furniture and fixtures	0.00	0.00	0.00	0.00	0.00	0
158 Machinery, equipment, furn & fix	0.00	0.00	0.00	0.00	0.00	0
158.1741 Equipment - acc amort	0.00	0.00	0.00	0.00	0.00	0
158.1743 Motor vehicles - acc amort	0.00	0.00	0.00	0.00	0.00	0

Water for People Canada

Year End: September 30, 2022

Trial balance

Completed by	Reviewed by
KW 2/17/2023	DA 2/23/2023

6. 3-4

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
158.1745 Tools and dies - acc amort	0.00	0.00	0.00	0.00	0.00	0
158.1775 Computer equipment / soft	0.00	0.00	0.00	0.00	0.00	0
158.1775.01 Computer equipment - a	0.00	0.00	0.00	0.00	0.00	0
158.1775.02 Computer software - acc	0.00	0.00	0.00	0.00	0.00	0
158.1786 Other machinery and equip	0.00	0.00	0.00	0.00	0.00	0
158.1788 Furniture and fixtures - acc	0.00	0.00	0.00	0.00	0.00	0
167 Other capital assets - cost	0.00	0.00	0.00	0.00	0.00	0
167.1900 Unassigned capital assets	0.00	0.00	0.00	0.00	0.00	0
167.1900.01 Other capital asset #1	0.00	0.00	0.00	0.00	0.00	0
167.1900.02 Other capital asset #2	0.00	0.00	0.00	0.00	0.00	0
167.1900.03 Other capital asset #3	0.00	0.00	0.00	0.00	0.00	0
167.1900.04 Other capital asset #4	0.00	0.00	0.00	0.00	0.00	0
167.1900.05 Other capital asset #5	0.00	0.00	0.00	0.00	0.00	0
167.1900.06 Other capital asset #6	0.00	0.00	0.00	0.00	0.00	0
167.1900.07 Other capital asset #7	0.00	0.00	0.00	0.00	0.00	0
167.1900.08 Other capital asset #8	0.00	0.00	0.00	0.00	0.00	0
167.1900.09 Other capital asset #9	0.00	0.00	0.00	0.00	0.00	0
167.1900.10 Other capital asset #10	0.00	0.00	0.00	0.00	0.00	0
167.1918 Leasehold improvements	0.00	0.00	0.00	0.00	0.00	0
168 Other capital assets - acc amort	0.00	0.00	0.00	0.00	0.00	0
168.1901 Unassigned capital assets	0.00	0.00	0.00	0.00	0.00	0
168.1901.01 Other capital asset #1 -	0.00	0.00	0.00	0.00	0.00	0
168.1901.02 Other capital asset #2 -	0.00	0.00	0.00	0.00	0.00	0

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Trial balance

Completed by	Reviewed by
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6. 3-5

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
168.1901.03 Other capital asset #3 -	0.00	0.00	0.00	0.00	0.00	0
168.1901.04 Other capital asset #4 -	0.00	0.00	0.00	0.00	0.00	0
168.1901.05 Other capital asset #5 -	0.00	0.00	0.00	0.00	0.00	0
168.1901.06 Other capital asset #6 -	0.00	0.00	0.00	0.00	0.00	0
168.1901.07 Other capital asset #7 -	0.00	0.00	0.00	0.00	0.00	0
168.1901.08 Other capital asset #8 -	0.00	0.00	0.00	0.00	0.00	0
168.1901.09 Other capital asset #9 -	0.00	0.00	0.00	0.00	0.00	0
168.1901.10 Other capital asset #10 -	0.00	0.00	0.00	0.00	0.00	0
168.1919 Leasehold improvements -	0.00	0.00	0.00	0.00	0.00	0
171 Intangibles - cost	0.00	0.00	0.00	0.00	0.00	0
171.2010 Other intangibles - costs	0.00	0.00	0.00	0.00	0.00	0
171.2012 Goodwill - cost	0.00	0.00	0.00	0.00	0.00	0
171.2016 Licenses - cost	0.00	0.00	0.00	0.00	0.00	0
171.2018 Incorporation costs - cost	0.00	0.00	0.00	0.00	0.00	0
171.2020 Trademarks and patents - c	0.00	0.00	0.00	0.00	0.00	0
171.2024 Rights - cost	0.00	0.00	0.00	0.00	0.00	0
171.2026 Research and development	0.00	0.00	0.00	0.00	0.00	0
171.2070 Other resource rights - cos	0.00	0.00	0.00	0.00	0.00	0
172 Intangibles - acc amort	0.00	0.00	0.00	0.00	0.00	0
172.2011 Other intangibles - acc amc	0.00	0.00	0.00	0.00	0.00	0
172.2013 Goodwill - acc amort	0.00	0.00	0.00	0.00	0.00	0
172.2017 Licenses - acc amort	0.00	0.00	0.00	0.00	0.00	0

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6. 3-6

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
172.2019 Incorporation costs - acc ai	0.00	0.00	0.00	0.00	0.00	0
172.2021 Trademarks and patents - a	0.00	0.00	0.00	0.00	0.00	0
172.2025 Rights - acc amort	0.00	0.00	0.00	0.00	0.00	0
172.2027 Research and development	0.00	0.00	0.00	0.00	0.00	0
172.2071 Other resource rights - acc	0.00	0.00	0.00	0.00	0.00	0
181 Other long term assets	0.00	0.00	0.00	0.00	0.00	0
181.2420 Unassigned long term asse	0.00	0.00	0.00	0.00	0.00	0
181.2420.01 Other long term assets #	0.00	0.00	0.00	0.00	0.00	0
181.2420.02 Other long term assets #	0.00	0.00	0.00	0.00	0.00	0
181.2420.03 Other long term assets #	0.00	0.00	0.00	0.00	0.00	0
181.2420.04 Other long term assets #	0.00	0.00	0.00	0.00	0.00	0
181.2420.05 Other long term assets #	0.00	0.00	0.00	0.00	0.00	0
181.2424 Deferred charges	0.00	0.00	0.00	0.00	0.00	0
181.2425 Deferred charges - acc amc	0.00	0.00	0.00	0.00	0.00	0
181.2427 Cash surrender value of life	0.00	0.00	0.00	0.00	0.00	0
183 Assets held in trust	0.00	0.00	0.00	0.00	0.00	0
183.2590 Assets held in trust	0.00	0.00	0.00	0.00	0.00	0
210 CURRENT LIABILITIES	0.00	0.00	0.00	0.00	0.00	0
211 Bank overdraft	0.00	0.00	0.00	0.00	0.00	0
211.2600 Bank indebtedness	0.00	0.00	0.00	0.00	0.00	0
213 Short term debt	0.00	0.00	0.00	0.00	0.00	0
213.2700 Short term debt	0.00	0.00	0.00	0.00	0.00	0
214 Callable debt	0.00	0.00	0.00	0.00	0.00	0

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6. 3-7

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
214.2700 Callable debt due in one ye	0.00	0.00	0.00	0.00	0.00	0
214.2700.00 Callable debt due in one	0.00	0.00	0.00	0.00	0.00	0
214.2700.01 Callable debt #1	0.00	0.00	0.00	0.00	0.00	0
214.2700.02 Callable debt #2	0.00	0.00	0.00	0.00	0.00	0
214.2700.03 Callable debt #3	0.00	0.00	0.00	0.00	0.00	0
214.2700.04 Callable debt #4	0.00	0.00	0.00	0.00	0.00	0
214.2700.05 Callable debt #5	0.00	0.00	0.00	0.00	0.00	0
214.2700.06 Callable debt #6	0.00	0.00	0.00	0.00	0.00	0
214.2700.07 Callable debt #7	0.00	0.00	0.00	0.00	0.00	0
214.2700.08 Callable debt #8	0.00	0.00	0.00	0.00	0.00	0
214.2700.09 Callable debt #9	0.00	0.00	0.00	0.00	0.00	0
214.2700.10 Callable debt #10	0.00	0.00	0.00	0.00	0.00	0
214.2700.11 Callable debt #11	0.00	0.00	0.00	0.00	0.00	0
214.2700.12 Callable debt #12	0.00	0.00	0.00	0.00	0.00	0
214.2700.13 Callable debt #13	0.00	0.00	0.00	0.00	0.00	0
214.2700.14 Callable debt #14	0.00	0.00	0.00	0.00	0.00	0
214.2700.15 Callable debt #15	0.00	0.00	0.00	0.00	0.00	0
214.2700.16 Callable debt #16	0.00	0.00	0.00	0.00	0.00	0
214.2700.17 Callable debt #17	0.00	0.00	0.00	0.00	0.00	0
214.2700.18 Callable debt #18	0.00	0.00	0.00	0.00	0.00	0
214.2700.19 Callable debt #19	0.00	0.00	0.00	0.00	0.00	0
214.2700.20 Callable debt #20	0.00	0.00	0.00	0.00	0.00	0

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6. 3-8

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
215 Accounts payable and accrued li	0.00	0.00	0.00	0.00	0.00	0
2000 GF Accounts payable	(6,812.25)	0.00	0.00	(6,812.25)	(2,491.63)	173
2050 GF Accrued payables	(714.45)	(6,442.93)	0.00	(7,157.38)	(5,500.00)	30
2100 GF Payroll liabilities	0.00	0.00	0.00	0.00	0.00	0
2105 GF Accrued vacation pay	0.00	0.00	0.00	0.00	0.00	0
General fund	(7,526.70)	(6,442.93)	0.00	(13,969.63)	(7,991.63)	75
215.2620 Accounts payable	(7,526.70)	(6,442.93)	0.00	(13,969.63)	(7,991.63)	75
2300 GF Interfund payable	0.00	0.00	0.00	0.00	0.00	0
215.2622 \	0.00	0.00	0.00	0.00	0.00	0
215.2624 Wages payable	0.00	0.00	0.00	0.00	0.00	0
215.2625 Management fees payable	0.00	0.00	0.00	0.00	0.00	0
215.2626 Bonuses payable	0.00	0.00	0.00	0.00	0.00	0
215.2627 Employee deductions paya	0.00	0.00	0.00	0.00	0.00	0
215.2629 Interest payable	0.00	0.00	0.00	0.00	0.00	0
217 Taxes payable	0.00	0.00	0.00	0.00	0.00	0
217.2680 Corporate and GST taxes p	0.00	0.00	0.00	0.00	0.00	0
217.2680.01 Federal corp. income ta	0.00	0.00	0.00	0.00	0.00	0
217.2680.02 Prov. corp. income taxe	0.00	0.00	0.00	0.00	0.00	0
2200 GF HST receivable	0.00	0.00	0.00	0.00	0.00	0
217.2680.10 Goods and services tax	0.00	0.00	0.00	0.00	0.00	0
217.2680.20 Provincial sales tax paya	0.00	0.00	0.00	0.00	0.00	0
218 Deferred income / revenue	0.00	0.00	0.00	0.00	0.00	0
218.2770 Deferred income / revenue	0.00	0.00	0.00	0.00	0.00	0
221 Due to (from) shareholders	0.00	0.00	0.00	0.00	0.00	0
221.2780 Due to (from) shareholders	0.00	0.00	0.00	0.00	0.00	0

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6. 3-9

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
221.2781 Due to (from) individual sh:	0.00	0.00	0.00	0.00	0.00	0
221.2781.01 Due to (from) individual	0.00	0.00	0.00	0.00	0.00	0
221.2781.02 Due to (from) individual	0.00	0.00	0.00	0.00	0.00	0
221.2781.03 Due to (from) individual	0.00	0.00	0.00	0.00	0.00	0
221.2781.04 Due to (from) individual	0.00	0.00	0.00	0.00	0.00	0
221.2781.05 Due to (from) individual	0.00	0.00	0.00	0.00	0.00	0
221.2781.06 Due to (from) individual	0.00	0.00	0.00	0.00	0.00	0
221.2781.07 Due to (from) individual	0.00	0.00	0.00	0.00	0.00	0
221.2781.08 Due to (from) individual	0.00	0.00	0.00	0.00	0.00	0
221.2781.09 Due to (from) individual	0.00	0.00	0.00	0.00	0.00	0
221.2781.10 Due to (from) individual	0.00	0.00	0.00	0.00	0.00	0
221.2781.11 Due to (from) individual	0.00	0.00	0.00	0.00	0.00	0
221.2781.12 Due to (from) individual	0.00	0.00	0.00	0.00	0.00	0
221.2781.13 Due to (from) individual	0.00	0.00	0.00	0.00	0.00	0
221.2781.14 Due to (from) individual	0.00	0.00	0.00	0.00	0.00	0
221.2781.15 Due to (from) individual	0.00	0.00	0.00	0.00	0.00	0
221.2782 Due to corporate sharehold	0.00	0.00	0.00	0.00	0.00	0
221.2782.01 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
221.2782.02 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
221.2782.03 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
221.2782.04 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
221.2782.05 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0

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Trial balance

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6. 3-10

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
221.2782.06 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
221.2782.07 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
221.2782.08 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
221.2782.09 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
221.2782.10 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
221.2782.11 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
221.2782.12 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
221.2782.13 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
221.2782.14 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
221.2782.15 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
223 Due to (from) related parties	0.00	0.00	0.00	0.00	0.00	0
223.2860 Individual related parties	0.00	0.00	0.00	0.00	0.00	0
2070 GF Due to W4F US	0.00	0.00	0.00	0.00	0.00	0
223.2860.01 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
223.2860.02 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
223.2860.03 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
223.2860.04 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
223.2860.05 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
223.2860.06 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
223.2860.07 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
223.2860.08 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
223.2860.09 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
223.2860.10 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0

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6. 3-11

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
223.2860.11 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
223.2860.12 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
223.2860.13 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
223.2860.14 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
223.2860.15 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
225 Current portion of long term deb	0.00	0.00	0.00	0.00	0.00	0
225.2920 Current portion of long terr	0.00	0.00	0.00	0.00	0.00	0
225.2960 Current portion of capital l	0.00	0.00	0.00	0.00	0.00	0
225.3140 Current portion of long terr	0.00	0.00	0.00	0.00	0.00	0
225.3321 Current portion of capital l	0.00	0.00	0.00	0.00	0.00	0
228 Other current liabilities	0.00	0.00	0.00	0.00	0.00	0
228.2960 Unassigned current liabiliti	0.00	0.00	0.00	0.00	0.00	0
228.2960.01 Other current liability #	0.00	0.00	0.00	0.00	0.00	0
2002R RF Restricted contributions payabl	0.00	0.00	0.00	0.00	0.00	0
228.2960.02 Other current liability #	0.00	0.00	0.00	0.00	0.00	0
228.2960.03 Other current liability #	0.00	0.00	0.00	0.00	0.00	0
228.2960.04 Other current liability #	0.00	0.00	0.00	0.00	0.00	0
228.2960.05 Other current liability #	0.00	0.00	0.00	0.00	0.00	0
228.2961 Deposits received	0.00	0.00	0.00	0.00	0.00	0
228.2962 Dividends payable	0.00	0.00	0.00	0.00	0.00	0
228.2963 Future income taxes	0.00	0.00	0.00	0.00	0.00	0
230 LONG TERM LIABILITIES	0.00	0.00	0.00	0.00	0.00	0

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6. 3-12

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
231 Long Term Debt	0.00	0.00	0.00	0.00	0.00	0
231.3140 Bank loans and finance cor	0.00	0.00	0.00	0.00	0.00	0
231.3140.01 Bank loans payable - lor	0.00	0.00	0.00	0.00	0.00	0
231.3140.02 Bank loans payable - lor	0.00	0.00	0.00	0.00	0.00	0
231.3140.03 Bank loans payable - lor	0.00	0.00	0.00	0.00	0.00	0
231.3140.04 Bank loans payable - lor	0.00	0.00	0.00	0.00	0.00	0
231.3140.05 Bank loans payable - lor	0.00	0.00	0.00	0.00	0.00	0
231.3140.06 Bank loans payable - lor	0.00	0.00	0.00	0.00	0.00	0
231.3140.07 Bank loans payable - lor	0.00	0.00	0.00	0.00	0.00	0
231.3140.08 Bank loans payable - lor	0.00	0.00	0.00	0.00	0.00	0
231.3140.51 Finance contract payabl	0.00	0.00	0.00	0.00	0.00	0
231.3140.52 Finance contract payabl	0.00	0.00	0.00	0.00	0.00	0
231.3140.53 Finance contract payabl	0.00	0.00	0.00	0.00	0.00	0
231.3140.54 Finance contract payabl	0.00	0.00	0.00	0.00	0.00	0
231.3140.55 Finance contract payabl	0.00	0.00	0.00	0.00	0.00	0
231.3141 Mortgages payable	0.00	0.00	0.00	0.00	0.00	0
231.3141.01 Mortgages payable - lon	0.00	0.00	0.00	0.00	0.00	0
231.3141.02 Mortgages payable - lon	0.00	0.00	0.00	0.00	0.00	0
231.3141.03 Mortgages payable - lon	0.00	0.00	0.00	0.00	0.00	0
235 Due to (from) shareholders	0.00	0.00	0.00	0.00	0.00	0
235.3261 Due to (from) individ sharel	0.00	0.00	0.00	0.00	0.00	0
235.3261.01 Due to (from) individ sha	0.00	0.00	0.00	0.00	0.00	0
235.3261.02 Due to (from) individ sha	0.00	0.00	0.00	0.00	0.00	0

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6. 3-13

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
235.3261.03 Due to (from) individ sha	0.00	0.00	0.00	0.00	0.00	0
235.3261.04 Due to (from) individ sha	0.00	0.00	0.00	0.00	0.00	0
235.3261.05 Due to (from) individ sha	0.00	0.00	0.00	0.00	0.00	0
235.3261.06 Due to (from) individ sha	0.00	0.00	0.00	0.00	0.00	0
235.3261.07 Due to (from) individ sha	0.00	0.00	0.00	0.00	0.00	0
235.3261.08 Due to (from) individ sha	0.00	0.00	0.00	0.00	0.00	0
235.3261.09 Due to (from) individ sha	0.00	0.00	0.00	0.00	0.00	0
235.3261.10 Due to (from) individ sha	0.00	0.00	0.00	0.00	0.00	0
235.3261.11 Due to (from) individ sha	0.00	0.00	0.00	0.00	0.00	0
235.3261.12 Due to (from) individ sha	0.00	0.00	0.00	0.00	0.00	0
235.3261.13 Due to (from) individ sha	0.00	0.00	0.00	0.00	0.00	0
235.3261.14 Due to (from) individ sha	0.00	0.00	0.00	0.00	0.00	0
235.3261.15 Due to (from) individ sha	0.00	0.00	0.00	0.00	0.00	0
235.3262 Due to (from) corporate sha	0.00	0.00	0.00	0.00	0.00	0
235.3262.01 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
235.3262.02 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
235.3262.03 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
235.3262.04 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
235.3262.05 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
235.3262.06 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
235.3262.07 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
235.3262.08 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0

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KW 2/17/2023	DA 2/23/2023

6. 3-14

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
235.3262.09 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
235.3262.10 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
235.3262.11 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
235.3262.12 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
235.3262.13 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
235.3262.14 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
235.3262.15 Due to (from) corporate	0.00	0.00	0.00	0.00	0.00	0
237 Due to (from) related parties	0.00	0.00	0.00	0.00	0.00	0
237.3300 Due to (from) individual rel	0.00	0.00	0.00	0.00	0.00	0
237.3300.01 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
237.3300.02 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
237.3300.03 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
237.3300.04 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
237.3300.05 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
237.3300.06 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
237.3300.07 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
237.3300.08 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
237.3300.09 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
237.3300.10 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
237.3300.11 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
237.3300.12 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
237.3300.13 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0
237.3300.14 Due to (from) related pai	0.00	0.00	0.00	0.00	0.00	0

Water for People Canada

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Trial balance

Completed by	Reviewed by
KW 2/17/2023	DA 2/23/2023

6. 3-15

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
237.3300.15 Due to (from) related pa	0.00	0.00	0.00	0.00	0.00	0
241 Future income taxes	0.00	0.00	0.00	0.00	0.00	0
241.3240 Future income taxes	0.00	0.00	0.00	0.00	0.00	0
251 Deferred income	0.00	0.00	0.00	0.00	0.00	0
251.3220 Deferred income	0.00	0.00	0.00	0.00	0.00	0
261 Other long term liabilities	0.00	0.00	0.00	0.00	0.00	0
261.3320 Unassigned long term liabi	0.00	0.00	0.00	0.00	0.00	0
261.3320.01 Other long term liability	0.00	0.00	0.00	0.00	0.00	0
261.3320.02 Other long term liability	0.00	0.00	0.00	0.00	0.00	0
261.3320.03 Other long term liability	0.00	0.00	0.00	0.00	0.00	0
261.3320.04 Other long term liability	0.00	0.00	0.00	0.00	0.00	0
261.3320.05 Other long term liability	0.00	0.00	0.00	0.00	0.00	0
261.3321 Capital leases	0.00	0.00	0.00	0.00	0.00	0
261.3321.01 Capital lease #1	0.00	0.00	0.00	0.00	0.00	0
261.3321.02 Capital lease #2	0.00	0.00	0.00	0.00	0.00	0
261.3321.03 Capital lease #3	0.00	0.00	0.00	0.00	0.00	0
261.3321.04 Capital lease #4	0.00	0.00	0.00	0.00	0.00	0
263 Amounts held in trust	0.00	0.00	0.00	0.00	0.00	0
263.3470 Amounts held in trust	0.00	0.00	0.00	0.00	0.00	0
270 EQUITY	0.00	0.00	0.00	0.00	0.00	0
271 Common Shares	0.00	0.00	0.00	0.00	0.00	0
271.3500 Individual common share c	0.00	0.00	0.00	0.00	0.00	0

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Completed by	Reviewed by
KW 2/17/2023	DA 2/23/2023

6. 3-16

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
271.3500.01 Common shares Class #	0.00	0.00	0.00	0.00	0.00	0
271.3500.02 Common shares Class #	0.00	0.00	0.00	0.00	0.00	0
271.3500.03 Common shares Class #	0.00	0.00	0.00	0.00	0.00	0
271.3500.04 Common shares Class #	0.00	0.00	0.00	0.00	0.00	0
271.3500.05 Common shares Class #	0.00	0.00	0.00	0.00	0.00	0
271.3500.06 Common shares Class #	0.00	0.00	0.00	0.00	0.00	0
271.3500.07 Common shares Class #	0.00	0.00	0.00	0.00	0.00	0
272 Preferred shares	0.00	0.00	0.00	0.00	0.00	0
272.3520 Individual preferred share c	0.00	0.00	0.00	0.00	0.00	0
272.3520.01 Preferred shares Class #	0.00	0.00	0.00	0.00	0.00	0
272.3520.02 Preferred shares Class #	0.00	0.00	0.00	0.00	0.00	0
272.3520.03 Preferred shares Class #	0.00	0.00	0.00	0.00	0.00	0
272.3520.04 Preferred shares Class #	0.00	0.00	0.00	0.00	0.00	0
272.3520.05 Preferred shares Class #	0.00	0.00	0.00	0.00	0.00	0
273 Contributed and other surplus	0.00	0.00	0.00	0.00	0.00	0
273.3540 Contributed surplus	0.00	0.00	0.00	0.00	0.00	0
274 Retained earnings (deficit) - beg	0.00	0.00	0.00	0.00	0.00	0
3000 GF Opening Bal Equity	(67,130.20)	0.00	(193,416.48)	(260,546.68)	(67,130.20)	288
3900 GF Retained Earnings	(193,416.48)	0.00	193,416.48	0.00	15,051.54	(100)
General fund	(260,546.68)	0.00	0.00	(260,546.68)	(52,078.66)	400
274.3660 Retained earnings (Deficit)	(260,546.68)	0.00	0.00	(260,546.68)	(52,078.66)	400
275 Net income (loss)	0.00	0.00	0.00	0.00	0.00	0
275.3680 Net income (Loss)	0.00	0.00	0.00	0.00	0.00	0
276 Dividends	0.00	0.00	0.00	0.00	0.00	0

Water for People Canada

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Completed by	Reviewed by
KW 2/17/2023	DA 2/23/2023

6. 3-17

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
276.3700 Dividends declared	0.00	0.00	0.00	0.00	0.00	0
276.3701 Cash dividends	0.00	0.00	0.00	0.00	0.00	0
277 Prior period adjustments	0.00	0.00	0.00	0.00	0.00	0
277.3720 Prior period adjustments	0.00	0.00	0.00	0.00	0.00	0
278 Other items affecting retained ea	0.00	0.00	0.00	0.00	0.00	0
278.3740 Refundable income taxes	0.00	0.00	0.00	0.00	0.00	0
278.3740.01 Refundable income tax	0.00	0.00	0.00	0.00	0.00	0
278.3740.02 Refundable income tax	0.00	0.00	0.00	0.00	0.00	0
278.3741 Premium on redemption of	0.00	0.00	0.00	0.00	0.00	0
280 Partners' capital/funds	0.00	0.00	0.00	0.00	0.00	0
280.0001 Partner capital/fund #1 capi	0.00	0.00	0.00	0.00	0.00	0
280.0001.01 Partner/fund #1 contribu	0.00	0.00	0.00	0.00	0.00	0
280.0001.02 Partner/fund #1 drawing	0.00	0.00	0.00	0.00	0.00	0
280.0002 Partner capital/fund #2 capi	0.00	0.00	0.00	0.00	0.00	0
280.0002.01 Partner/fund #2 contribu	0.00	0.00	0.00	0.00	0.00	0
280.0002.02 Partner/fund #2 drawing	0.00	0.00	0.00	0.00	0.00	0
280.0003 Partner capital/fund #3 capi	0.00	0.00	0.00	0.00	0.00	0
280.0003.01 Partner/fund #3 contribu	0.00	0.00	0.00	0.00	0.00	0
280.0003.02 Partner/fund #3 drawing	0.00	0.00	0.00	0.00	0.00	0
280.0004 Partner capital/fund #4 capi	0.00	0.00	0.00	0.00	0.00	0
280.0004.01 Partner/fund #4 contribu	0.00	0.00	0.00	0.00	0.00	0
280.0004.02 Partner/fund #4 drawing	0.00	0.00	0.00	0.00	0.00	0

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Completed by	Reviewed by
KW 2/17/2023	DA 2/23/2023

6. 3-18

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
280.0005 Partner capital/fund #5 capi	0.00	0.00	0.00	0.00	0.00	0
280.0005.01 Partner/fund #5 contribu	0.00	0.00	0.00	0.00	0.00	0
280.0005.02 Partner/fund #5 drawing	0.00	0.00	0.00	0.00	0.00	0
280.0006 Partner capital/fund #6 capi	0.00	0.00	0.00	0.00	0.00	0
280.0006.01 Partner/fund #6 contribu	0.00	0.00	0.00	0.00	0.00	0
280.0006.02 Partner/fund #6 drawing	0.00	0.00	0.00	0.00	0.00	0
280.0007 Partner capital/fund #7 capi	0.00	0.00	0.00	0.00	0.00	0
280.0007.01 Partner/fund #7 contribu	0.00	0.00	0.00	0.00	0.00	0
280.0007.02 Partner/fund #7 drawing	0.00	0.00	0.00	0.00	0.00	0
281 Comprehensive income - equity	0.00	0.00	0.00	0.00	0.00	0
281.0001 Accumulated comprehensi	0.00	0.00	0.00	0.00	0.00	0
292 Comprehensive income items	0.00	0.00	0.00	0.00	0.00	0
292.0001 Unrealized gain/loss on ava	0.00	0.00	0.00	0.00	0.00	0
292.0002 Foreign currency translatio	0.00	0.00	0.00	0.00	0.00	0
292.0003 Reclassification for realize	0.00	0.00	0.00	0.00	0.00	0
300 REVENUE	0.00	0.00	0.00	0.00	0.00	0
311 Trade sales of goods and servic	0.00	0.00	0.00	0.00	0.00	0
311.8000 Trade sales	0.00	0.00	0.00	0.00	0.00	0
4302 GF us\$ DONATION - Salter Family	(207,330.00)	0.00	0.00	(207,330.00)	(189,975.00)	9
4500 GF Unrestricted operating imcome	0.00	0.00	0.00	0.00	0.00	0
4502 GF Individual - Other	(33,713.12)	0.00	0.00	(33,713.12)	(19,712.04)	71
4509 GF 48 Hour Run for WATER	0.00	0.00	0.00	0.00	0.00	0
4510 GF FUNDRAISING CHALLENGES	(60.00)	0.00	0.00	(60.00)	0.00	0
4515 GF \$2Million Challenge	0.00	0.00	0.00	0.00	0.00	0
4517 GF Jason Manning Ride	0.00	0.00	0.00	0.00	0.00	0
4518 GF Aveda - Atlantic Earth month	0.00	0.00	0.00	0.00	0.00	0
4519 GF World Water Day	0.00	0.00	0.00	0.00	0.00	0

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6. 3-19

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
4522 GF World Toilet Day Fundraiser	(15,495.00)	0.00	0.00	(15,495.00)	(11,290.00)	37
4523 GF Global Masaic Challenge	0.00	0.00	0.00	0.00	(255.00)	(100)
4525 GF Calgary Marathon	(3,305.61)	0.00	0.00	(3,305.61)	0.00	0
4532 GF Liberty Gran Gala	0.00	0.00	0.00	0.00	0.00	0
4540 GF PEER TO PEER INCOME	(225.00)	0.00	0.00	(225.00)	0.00	0
4551 GF Corp and other Sponsors	(1,000.00)	0.00	0.00	(1,000.00)	(655.00)	53
4552 GF Foundations	(525.00)	0.00	0.00	(525.00)	(1,096.00)	(52)
4554 GF Sponsors - Other	0.00	0.00	0.00	0.00	0.00	0
4580 GF BCWWA	0.00	0.00	0.00	0.00	0.00	0
4581 GF Sections - General - ACWWA	0.00	0.00	0.00	0.00	(175.00)	(100)
4582 GF Sections - General - AQTE	(1,000.00)	0.00	0.00	(1,000.00)	0.00	0
4583 GF WFPC-BC COMMITEE	(1,750.00)	0.00	0.00	(1,750.00)	(3,435.00)	(49)
4584 GF Sections - bc -wfpc bc gOLF TO	0.00	0.00	0.00	0.00	(40,500.00)	(100)
4585 GF Sections - General -OWWA	(2,090.00)	0.00	0.00	(2,090.00)	(8,850.00)	(76)
4586 GF WEAO/OPCEA GOLF TOURNY	0.00	0.00	0.00	0.00	(175.00)	(100)
4587 GF AQTE/RESEAU	0.00	0.00	0.00	0.00	0.00	0
4588 GF WEAO	(8,469.01)	0.00	0.00	(8,469.01)	0.00	0
4589 GF WCWWA - Bolivia Program	(350.00)	0.00	0.00	(350.00)	(5.00)	6900
4590 GF WCWWA-non recipted	0.00	0.00	0.00	0.00	0.00	0
4592 GF General OWWEA	0.00	0.00	0.00	0.00	0.00	0
4593 GF OWWEA Golf Tournment	0.00	0.00	0.00	0.00	0.00	0
4594 GF HALIFAX WATER GOLF TOUR	0.00	0.00	0.00	0.00	0.00	0
4595 GF Misc Golf Tournment	0.00	0.00	0.00	0.00	0.00	0
4596 GF Quebec Montreal	0.00	0.00	0.00	0.00	0.00	0
4801 GF Appeals	(120.00)	0.00	0.00	(120.00)	(122.00)	(2)
4803 GF Workplace Campaign - Appeal f	0.00	0.00	0.00	0.00	0.00	0
4804 GF Workplace Campaign - Workpla	(45,727.54)	0.00	0.00	(45,727.54)	(36,489.37)	25
4807 GF Workplace Campaign - Appeal l	(3,271.72)	0.00	0.00	(3,271.72)	(1,226.85)	167
4812 GF Club 6 Campaign	(323.79)	0.00	0.00	(323.79)	(90.00)	260
4820 GF CH2M HILL Campaign	0.00	0.00	0.00	0.00	0.00	0
4900 GF "Gifts In Kind"	(170.00)	0.00	0.00	(170.00)	0.00	0
7500 GF HST recovered	0.00	0.00	0.00	0.00	(2,243.16)	(100)
General fund	(324,925.79)	0.00	0.00	(324,925.79)	(316,294.42)	3
4000 RF INCOME - RESTRICTED	0.00	0.00	0.00	0.00	(3,055.00)	(100)
4253 RF WCS-AWWA - Bolivia - Restrict	0.00	0.00	0.00	0.00	(10,000.00)	(100)
4254 RF Bolivia Everyone 4ever Campaig	0.00	0.00	0.00	0.00	(345.00)	(100)
4255 RF Seed Money For Bolivia	0.00	0.00	0.00	0.00	(10,000.00)	(100)
4303 RF US Donations General	0.00	0.00	0.00	0.00	(1,000.00)	(100)
4101R RF AWWA	0.00	0.00	0.00	0.00	0.00	0
4103R RF BC Commitee-RESTRICTED	0.00	0.00	0.00	0.00	0.00	0
4105R RF WCS-AWWA-restricted	0.00	0.00	0.00	0.00	0.00	0
4106R RF WCS-AWWA-restricted-non re	0.00	0.00	0.00	0.00	0.00	0
4252R RF Peru - Clorination systems	0.00	0.00	0.00	0.00	0.00	0
4253R RF WCS-AWWA - Bolivia - Restriri	(3,500.00)	0.00	0.00	(3,500.00)	0.00	0

Water for People Canada

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6. 3-20

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
4254R RF Bolivia Everyone 4ever Campa Restricted fund	(57,388.00) (60,888.00)	0.00 0.00	0.00 0.00	(57,388.00) (60,888.00)	0.00 (24,400.00)	0 150
311.8000.01 Other trade sales #1	(385,813.79)	0.00	0.00	(385,813.79)	(340,694.42)	13
311.8000.02 Other trade sales #2	0.00	0.00	0.00	0.00	0.00	0
311.8000.03 Other trade sales #3	0.00	0.00	0.00	0.00	0.00	0
311.8000.04 Other trade sales #4	0.00	0.00	0.00	0.00	0.00	0
311.8000.05 Other trade sales #5	0.00	0.00	0.00	0.00	0.00	0
311.8000.06 Other trade sales #6	0.00	0.00	0.00	0.00	0.00	0
311.8000.07 Other trade sales #7	0.00	0.00	0.00	0.00	0.00	0
311.8000.08 Other trade sales #8	0.00	0.00	0.00	0.00	0.00	0
311.8000.09 Other trade sales #9	0.00	0.00	0.00	0.00	0.00	0
311.8000.10 Other trade sales #10	0.00	0.00	0.00	0.00	0.00	0
312 Sales from oil and gas propertie:	0.00	0.00	0.00	0.00	0.00	0
312.8040 Sales from oil and gas prop	0.00	0.00	0.00	0.00	0.00	0
321 Interest income (OI)	0.00	0.00	0.00	0.00	0.00	0
321.8090 Interest from other sources	0.00	0.00	0.00	0.00	0.00	0
321.8100 Interest income (OI)	0.00	0.00	0.00	0.00	0.00	0
322 Loans and notes receivable inter	0.00	0.00	0.00	0.00	0.00	0
322.8101 Loans and notes receivable	0.00	0.00	0.00	0.00	0.00	0
331 Commission income	0.00	0.00	0.00	0.00	0.00	0
331.8120 Commissions	0.00	0.00	0.00	0.00	0.00	0
341 Dividend income (OI)	0.00	0.00	0.00	0.00	0.00	0
341.8095 Dividend income (OI)	0.00	0.00	0.00	0.00	0.00	0

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KW 2/17/2023	DA 2/23/2023

6. 3-21

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
351 Rental income	0.00	0.00	0.00	0.00	0.00	0
351.8140 Rental revenue	0.00	0.00	0.00	0.00	0.00	0
361 Gains (losses) on disposal (OI)	0.00	0.00	0.00	0.00	0.00	0
361.8210 Gains (losses) on disposal	0.00	0.00	0.00	0.00	0.00	0
361.8211 Gains (losses) on disposal	0.00	0.00	0.00	0.00	0.00	0
361.9980 Unrealized gains (losses) o	0.00	0.00	0.00	0.00	0.00	0
381 Other revenue	0.00	0.00	0.00	0.00	0.00	0
381.8230 Unassigned other income	0.00	0.00	0.00	0.00	0.00	0
381.8230.01 Other income #1 (OI)	0.00	0.00	0.00	0.00	0.00	0
381.8230.02 Other income #2 (OI)	0.00	0.00	0.00	0.00	0.00	0
381.8230.03 Other income #3 (OI)	0.00	0.00	0.00	0.00	0.00	0
381.8230.04 Other income #4 (OI)	0.00	0.00	0.00	0.00	0.00	0
381.8230.05 Other income #5 (OI)	0.00	0.00	0.00	0.00	0.00	0
381.8239 Management fees	0.00	0.00	0.00	0.00	0.00	0
381.8241 Consulting fees	0.00	0.00	0.00	0.00	0.00	0
381.8249 Expense recoveries (OI)	0.00	0.00	0.00	0.00	0.00	0
400 COST OF GOODS SOLD	0.00	0.00	0.00	0.00	0.00	0
411 Opening inventory	0.00	0.00	0.00	0.00	0.00	0
411.8300 Opening Inventory	0.00	0.00	0.00	0.00	0.00	0
421 Purchases / materials	0.00	0.00	0.00	0.00	0.00	0
421.8320 Purchases	0.00	0.00	0.00	0.00	0.00	0
422 Direct wages	0.00	0.00	0.00	0.00	0.00	0
422.8340 Direct wages	0.00	0.00	0.00	0.00	0.00	0

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KW 2/17/2023	DA 2/23/2023

6. 3-22

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
423 Benefits on direct wages	0.00	0.00	0.00	0.00	0.00	0
423.8350 Benefits for direct wages	0.00	0.00	0.00	0.00	0.00	0
424 Trades and subcontracts	0.00	0.00	0.00	0.00	0.00	0
424.8360 Trades and sub-contracts	0.00	0.00	0.00	0.00	0.00	0
425 Oil and gas production costs	0.00	0.00	0.00	0.00	0.00	0
425.8400 Oil and gas production cos	0.00	0.00	0.00	0.00	0.00	0
425.8435 Other crown charges	0.00	0.00	0.00	0.00	0.00	0
426 Production costs other than resc	0.00	0.00	0.00	0.00	0.00	0
426.8370 Production costs other than	0.00	0.00	0.00	0.00	0.00	0
428 Other direct costs	0.00	0.00	0.00	0.00	0.00	0
428.8450 Other direct costs	0.00	0.00	0.00	0.00	0.00	0
428.8450.05 Camp costs	0.00	0.00	0.00	0.00	0.00	0
428.8450.10 Consultants	0.00	0.00	0.00	0.00	0.00	0
428.8450.15 Fuel and oil	0.00	0.00	0.00	0.00	0.00	0
428.8450.20 Insurance and licenses	0.00	0.00	0.00	0.00	0.00	0
428.8450.25 Interest	0.00	0.00	0.00	0.00	0.00	0
428.8450.30 Rentals	0.00	0.00	0.00	0.00	0.00	0
428.8450.35 Repairs and maintenanc	0.00	0.00	0.00	0.00	0.00	0
428.8450.40 Supplies	0.00	0.00	0.00	0.00	0.00	0
428.8450.45 Training	0.00	0.00	0.00	0.00	0.00	0
428.8450.50 Uniforms	0.00	0.00	0.00	0.00	0.00	0
428.8450.55 Utilities	0.00	0.00	0.00	0.00	0.00	0

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Trial balance

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6. 3-23

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
428.8450.60 Vehicle	0.00	0.00	0.00	0.00	0.00	0
428.8450.80 Other direct cost #1	0.00	0.00	0.00	0.00	0.00	0
428.8450.81 Other direct cost #2	0.00	0.00	0.00	0.00	0.00	0
428.8450.82 Other direct cost #3	0.00	0.00	0.00	0.00	0.00	0
428.8450.83 Other direct cost #4	0.00	0.00	0.00	0.00	0.00	0
428.8450.84 Other direct cost #5	0.00	0.00	0.00	0.00	0.00	0
428.8450.85 Other direct cost #6	0.00	0.00	0.00	0.00	0.00	0
428.8450.86 Other direct cost #7	0.00	0.00	0.00	0.00	0.00	0
428.8450.87 Other direct cost #8	0.00	0.00	0.00	0.00	0.00	0
428.8450.88 Other direct cost #9	0.00	0.00	0.00	0.00	0.00	0
428.8450.89 Other direct cost #10	0.00	0.00	0.00	0.00	0.00	0
428.8456 Royalties	0.00	0.00	0.00	0.00	0.00	0
428.8457 Freight in and duty	0.00	0.00	0.00	0.00	0.00	0
428.8459 Direct cost amortization of	0.00	0.00	0.00	0.00	0.00	0
428.8461 Overhead expenses allocat	0.00	0.00	0.00	0.00	0.00	0
431 Closing inventory	0.00	0.00	0.00	0.00	0.00	0
431.8500 Closing Inventory	0.00	0.00	0.00	0.00	0.00	0
500 OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0
511 Advertising	0.00	0.00	0.00	0.00	0.00	0
511.8520 Advertising and promotion	0.00	0.00	0.00	0.00	0.00	0
511.8522 Donations	0.00	0.00	0.00	0.00	0.00	0
511.8523 Meals and entertainment	0.00	0.00	0.00	0.00	0.00	0
513 Amortization of intangible asset:	0.00	0.00	0.00	0.00	0.00	0

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6. 3-24

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
513.8570 Amortization of intangible assets	0.00	0.00	0.00	0.00	0.00	0
515 Bad debt expense	0.00	0.00	0.00	0.00	0.00	0
515.8590 Bad debts	0.00	0.00	0.00	0.00	0.00	0
517 Employee benefits	0.00	0.00	0.00	0.00	0.00	0
517.8620 Employee benefits	0.00	0.00	0.00	0.00	0.00	0
519 Amortization of natural resource	0.00	0.00	0.00	0.00	0.00	0
519.8650 Amortization of natural resource	0.00	0.00	0.00	0.00	0.00	0
521 Amortization of tangible assets	0.00	0.00	0.00	0.00	0.00	0
521.8670 Amortization of tangible assets	0.00	0.00	0.00	0.00	0.00	0
523 Insurance	0.00	0.00	0.00	0.00	0.00	0
523.8690 Insurance	0.00	0.00	0.00	0.00	0.00	0
523.8691 Life insurance on executive	0.00	0.00	0.00	0.00	0.00	0
525 Interest and bank charges	0.00	0.00	0.00	0.00	0.00	0
525.8710 Interest and bank charges	0.00	0.00	0.00	0.00	0.00	0
525.8710.02 Interest on obligations u	0.00	0.00	0.00	0.00	0.00	0
525.8714 Interest on long term debt	0.00	0.00	0.00	0.00	0.00	0
525.8715 Bank charges	0.00	0.00	0.00	0.00	0.00	0
525.8716 Credit card charges	0.00	0.00	0.00	0.00	0.00	0
527 Memberships and licenses	0.00	0.00	0.00	0.00	0.00	0
527.8760 Business taxes, licenses ar	0.00	0.00	0.00	0.00	0.00	0
527.8761 Memberships	0.00	0.00	0.00	0.00	0.00	0
527.8762 Business taxes and license	0.00	0.00	0.00	0.00	0.00	0

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6. 3-25

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
529 Office expenses	0.00	0.00	0.00	0.00	0.00	0
529.8810 Office	0.00	0.00	0.00	0.00	0.00	0
531 Professional fees	0.00	0.00	0.00	0.00	0.00	0
531.8860 Professional fees	0.00	0.00	0.00	0.00	0.00	0
531.8861 Legal fees	0.00	0.00	0.00	0.00	0.00	0
531.8862 Accounting fees	0.00	0.00	0.00	0.00	0.00	0
531.8863 Consulting fees	0.00	0.00	0.00	0.00	0.00	0
531.8871 Management and administr	0.00	0.00	0.00	0.00	0.00	0
531.8876 Training	0.00	0.00	0.00	0.00	0.00	0
533 Rental	0.00	0.00	0.00	0.00	0.00	0
533.8910 Rental	0.00	0.00	0.00	0.00	0.00	0
533.8914 Equipment rentals	0.00	0.00	0.00	0.00	0.00	0
535 Repairs and maintenance	0.00	0.00	0.00	0.00	0.00	0
535.8960 Repairs and maintenance	0.00	0.00	0.00	0.00	0.00	0
535.9013 Security	0.00	0.00	0.00	0.00	0.00	0
537 Salaries and wages	0.00	0.00	0.00	0.00	0.00	0
537.9060 Salaries and wages	0.00	0.00	0.00	0.00	0.00	0
537.9061 Commissions	0.00	0.00	0.00	0.00	0.00	0
537.9063 Bonuses	0.00	0.00	0.00	0.00	0.00	0
537.9064 Directors fees	0.00	0.00	0.00	0.00	0.00	0
537.9065 Management salaries	0.00	0.00	0.00	0.00	0.00	0
537.9066 Employee Salaries	0.00	0.00	0.00	0.00	0.00	0
539 Sub-contracts	0.00	0.00	0.00	0.00	0.00	0

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6. 3-26

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
539.9110 Sub-contracts	0.00	0.00	0.00	0.00	0.00	0
541 Supplies	0.00	0.00	0.00	0.00	0.00	0
541.9130 Supplies	0.00	0.00	0.00	0.00	0.00	0
541.9133 Uniforms	0.00	0.00	0.00	0.00	0.00	0
543 Property taxes	0.00	0.00	0.00	0.00	0.00	0
543.9180 Property taxes	0.00	0.00	0.00	0.00	0.00	0
545 Travel expenses	0.00	0.00	0.00	0.00	0.00	0
545.9200 Travel	0.00	0.00	0.00	0.00	0.00	0
545.9201 Meetings and conventions	0.00	0.00	0.00	0.00	0.00	0
547 Utilities	0.00	0.00	0.00	0.00	0.00	0
547.9220 Utilities	0.00	0.00	0.00	0.00	0.00	0
547.9225 Telephone	0.00	0.00	0.00	0.00	0.00	0
581 Other operating expenses	0.00	0.00	0.00	0.00	0.00	0
581.9270 Unassigned operating expe	0.00	0.00	0.00	0.00	0.00	0
6501 GF Disbursements UNRESTRICTEI	231,872.33	0.00	(231,872.33)	0.00	0.00	0
6504 GF Disbursements - unrestricted US	0.00	0.00	0.00	0.00	0.00	0
6700 GF Foreign exchange	25,347.67	0.00	(25,347.67)	0.00	0.00	0
General fund	257,220.00	0.00	(257,220.00)	0.00	0.00	0
6500R RF Program Expenses/disbursem	0.00	39,975.00	257,220.00	297,195.00	60,000.00	395
581.9270.01	257,220.00	39,975.00	0.00	297,195.00	60,000.00	395
6045 GF Domain registration	0.00	0.00	0.00	0.00	0.00	0
6300 GF Telephone/fax/long distance	0.00	0.00	0.00	0.00	0.00	0
6302 GF Telephone/fax/conference calls	0.00	0.00	0.00	0.00	0.00	0
6475 GF Special events fund raiser exp	170.00	0.00	0.00	170.00	0.00	0
7102 GF Industry canada	0.00	0.00	0.00	0.00	12.00	(100)
General fund	170.00	0.00	0.00	170.00	12.00	1317

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6. 3-27

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
581.9270.02 Operating expense #2	170.00	0.00	0.00	170.00	12.00	1317
6020 GF Bank service charges	241.68	0.00	0.00	241.68	245.08	(1)
6025 GF foreign exchange	0.00	0.00	0.00	0.00	0.00	0
6050 GF Insurance - Directors Liability	1,550.00	0.00	0.00	1,550.00	1,550.00	0
6055 GF Membership dues/Subscriptions	0.00	0.00	0.00	0.00	0.00	0
6060 GF Office & general	0.00	0.00	0.00	0.00	0.00	0
6065 GF Office space - re: CH2M Hill	2,102.93	206.23	0.00	2,309.16	1,258.82	83
6070 GF Office supplies	0.00	0.00	0.00	0.00	0.00	0
6081 GF ONLINE GIVING MERCHANT F	1,964.03	0.00	1,688.00	3,652.03	0.00	0
6082 GF Online giving: IATS-Ticketmaste	0.00	0.00	0.00	0.00	0.00	0
6083 GF Online giving: Transaction fees	0.00	0.00	0.00	0.00	2,362.78	(100)
6084 GF Benevity fees	231.75	0.00	0.00	231.75	297.59	(22)
6087 GF United Way Fees	16.00	0.00	0.00	16.00	0.00	0
6089 GF Race Roster Merchant Fee	196.18	0.00	0.00	196.18	0.00	0
6090 GF Race Roster Transaction Fee	56.24	0.00	0.00	56.24	0.00	0
6091 GF Peer to Peer Fees - Canada Hel	12.36	0.00	0.00	12.36	0.00	0
6100 GF Operating expenses - other	0.00	0.00	0.00	0.00	0.00	0
6150 GF Postage and courier	165.80	0.00	0.00	165.80	54.11	206
6160 GF Printing and stationery	0.00	0.00	0.00	0.00	0.00	0
6171 GF Bookkeeping	16,363.12	1,451.15	0.00	17,814.27	7,458.00	139
6173 GF Accounting	0.00	4,785.55	0.00	4,785.55	4,898.55	(2)
6174 GF Consulting fees	7,712.25	0.00	0.00	7,712.25	33,900.00	(77)
6180 GF Legal fees	0.00	0.00	0.00	0.00	8,628.50	(100)
6198 GF Administraction support Payroll	0.00	0.00	0.00	0.00	10,832.00	(100)
6215 GF Payroll expenses - CPP (WFP)	0.00	0.00	0.00	0.00	27.32	(100)
6220 GF Payroll expenses - EI (EE)	0.00	0.00	0.00	0.00	0.00	0
6222 GF EXTENDED MEDICAL EXPENSE	0.00	0.00	0.00	0.00	701.65	(100)
6224 GF Small Business CRA Job credit	0.00	0.00	0.00	0.00	0.00	0
6310 GF Travel expense	0.00	0.00	0.00	0.00	0.00	0
6321 GF Travel - Accomodation	0.00	0.00	0.00	0.00	0.00	0
6322 GF Travel - Directors - Auto. renta	0.00	0.00	0.00	0.00	0.00	0
6324 GF Gsa	0.00	0.00	0.00	0.00	0.00	0
6325 GF Travel - Directors - Incidental	0.00	0.00	0.00	0.00	0.00	0
6326 GF Travel - Directors - Meals	0.00	0.00	0.00	0.00	0.00	0
6328 GF Parking / Tolls	0.00	0.00	0.00	0.00	0.00	0
6329 GF BOARD OF DIRECTORS MONI	0.00	0.00	0.00	0.00	0.00	0
6345 GF Incidental and business develop	1,688.00	0.00	(1,688.00)	0.00	0.00	0
8000 GF suspense account	0.00	0.00	0.00	0.00	0.00	0
Gerenal fund	32,300.34	6,442.93	0.00	38,743.27	72,214.40	(46)
581.9270.03 Operating expense #3	32,300.34	6,442.93	0.00	38,743.27	72,214.40	(46)
581.9270.04 Operating expense #4	0.00	0.00	0.00	0.00	0.00	0

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6. 3-28

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
581.9270.05 Operating expense #5	0.00	0.00	0.00	0.00	0.00	0
581.9270.06 Operating expense #6	0.00	0.00	0.00	0.00	0.00	0
581.9270.07 Operating expense #7	0.00	0.00	0.00	0.00	0.00	0
581.9270.08 Operating expense #8	0.00	0.00	0.00	0.00	0.00	0
581.9270.09 Operating expense #9	0.00	0.00	0.00	0.00	0.00	0
581.9270.10 Operating expense #10	0.00	0.00	0.00	0.00	0.00	0
581.9270.20 Other expense #1 (OE)	0.00	0.00	0.00	0.00	0.00	0
581.9270.21 Other expense #2 (OE)	0.00	0.00	0.00	0.00	0.00	0
581.9270.22 Other expense #3 (OE)	0.00	0.00	0.00	0.00	0.00	0
581.9270.23 Other expense #4 (OE)	0.00	0.00	0.00	0.00	0.00	0
581.9270.24 Other expense #5 (OE)	0.00	0.00	0.00	0.00	0.00	0
581.9275 Delivery, freight and expres	0.00	0.00	0.00	0.00	0.00	0
581.9281 Vehicle	0.00	0.00	0.00	0.00	0.00	0
581.9284 General and administrative	0.00	0.00	0.00	0.00	0.00	0
800 NON OPERATING INCOME AND	0.00	0.00	0.00	0.00	0.00	0
810 Current income tax expense	0.00	0.00	0.00	0.00	0.00	0
810.9990 Current and recovered incc	0.00	0.00	0.00	0.00	0.00	0
810.9990.01 Current income taxes	0.00	0.00	0.00	0.00	0.00	0
810.9990.02 Recovered income taxes	0.00	0.00	0.00	0.00	0.00	0
820 Future income taxes	0.00	0.00	0.00	0.00	0.00	0
820.9995 Future income taxes	0.00	0.00	0.00	0.00	0.00	0
830 Extraordinary items	0.00	0.00	0.00	0.00	0.00	0
830.9975 Extraordinary items	0.00	0.00	0.00	0.00	0.00	0

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6. 3-29

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
830.9976 Legal settlements	0.00	0.00	0.00	0.00	0.00	0
850 Unusual items	0.00	0.00	0.00	0.00	0.00	0
850.9985 Unusual items	0.00	0.00	0.00	0.00	0.00	0
999 Unassigned map number	0.00	0.00	0.00	0.00	0.00	0
S02	0.00	0.00	0.00	0.00	0.00	0
S04	0.00	0.00	0.00	0.00	0.00	0
S05	0.00	0.00	0.00	0.00	0.00	0
S06	0.00	0.00	0.00	0.00	0.00	0
S07	0.00	0.00	0.00	0.00	0.00	0
S08	0.00	0.00	0.00	0.00	0.00	0
S16	0.00	0.00	0.00	0.00	0.00	0
S17	0.00	0.00	0.00	0.00	0.00	0
S18	0.00	0.00	0.00	0.00	0.00	0
S19	0.00	0.00	0.00	0.00	0.00	0
S20	0.00	0.00	0.00	0.00	0.00	0
S21	0.00	0.00	0.00	0.00	0.00	0
S22	0.00	0.00	0.00	0.00	0.00	0
S45	0.00	0.00	0.00	0.00	0.00	0
S51	0.00	0.00	0.00	0.00	0.00	0
S52	0.00	0.00	0.00	0.00	0.00	0
S53	0.00	0.00	0.00	0.00	0.00	0
S56	0.00	0.00	0.00	0.00	0.00	0

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6. 3-30

Account	Prelim	Adj's	Reclass	Rep	Rep 09/21	%Chg
S59	0.00	0.00	0.00	0.00	0.00	0
S60	0.00	0.00	0.00	0.00	0.00	0
S73	0.00	0.00	0.00	0.00	0.00	0
S74	0.00	0.00	0.00	0.00	0.00	0
S75	0.00	0.00	0.00	0.00	0.00	0
S76	0.00	0.00	0.00	0.00	0.00	0
S77	0.00	0.00	0.00	0.00	0.00	0
S86	0.00	0.00	0.00	0.00	0.00	0
S93	0.00	0.00	0.00	0.00	0.00	0
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
Net Income (Loss)	96,123.45			49,705.52	208,468.02	(76)