



**January 1, 2020 – December 31, 2020  
ANNUAL REPORT**

**Safe Drinking Water Foundation (SDWF)**





## **Our Mission**

We will educate the leaders of today and tomorrow about drinking water quality issues to realize our goal of safe drinking water being available to every Canadian.

## **Our Vision**

To reaffirm and promote all people's right to safe drinking water. With a focus on developing partnerships with rural communities throughout Canada and around the world, we intend to effect change at the municipal, provincial, and federal levels as well as within civil society and industries involved in the protection and production of public water supplies.

We will deliver high quality, hands-on educational programs to thousands of classrooms in order to educate students, the leaders of tomorrow, about drinking water quality issues and solutions.

## **Our Goals**

Our vision will be reached in Canada when the following goals have been achieved:

- National drinking water regulations are implemented and enforced, resulting in all communities in Canada having access to truly safe drinking water.
- The federal government of Canada recognizes at the United Nations that water is a basic human right.

SDWF is a registered Canadian charity. Its primary purpose is to educate community leaders, politicians, engineers, health officials, students, and the general public about drinking water quality issues and solutions. SDWF accomplishes this by developing and distributing high quality, hands-on educational programs to thousands of schools, delivering webinars, and maintaining a massive website with lots of information available free of charge.

SDWF is independent from municipal, provincial and federal governments and led by a Board of Directors.



**SDWF emphasizes sound solutions to poor quality water.**

## **Our History**

**In 1997, five scientists from Russia, Scotland, Japan and Canada founded SDWF. They shared concerns regarding the lack of access for rurally located people to safe drinking water. It became a registered Canadian charity in January 1998. In 1999, an environmental health officer, alarmed at the high incidence of waterborne illnesses experienced at the Yellow Quill First Nation, contacted one of SDWF's founding members, Dr. Hans Peterson. This reserve had been under a boil water advisory for nearly a decade; in response to this need, Dr. Hans Peterson lived at Yellow Quill for 20 months from 2002 to 2004 while researching and developing a new biological water treatment system on reserve. The process developed was called the Integrated Biological and Reverse Osmosis Membrane (IBROM) treatment system. Since then, this system has been implemented in several other First Nations communities that have all benefited by being able to provide their residents with a drinking water quality that exceeds the most stringent of all international regulations.**

**While SDWF was founded to develop drinking water solutions for rural communities in developing countries, it became apparent in 2000 that Canada had a developing country in its own backyard, particularly with respect to the drinking water quality for First Nations communities. This understanding prompted the SDWF to consider the development of educational programming in response to the need to not only provide clean drinking water through technical means, but also to educate communities about water issues and how to attain and maintain good quality drinking water. To this end, the SDWF made education at the K-12 level a priority for the organization. This led to initial programming such as Operation Water Drop (OWD) in 2001. In addition to OWD kits, the Operation Water Pollution (OWP) kit was developed and made available in 2007. In fall 2010, SDWF began offering Operation Water Biology (OWB) kits to schools. The SDWF has also developed additional education programs that are available free of charge online. Currently, SDWF offers the following free programs on their website: Operation Water Spirit, Operation Water Flow, Operation Water Health, and Operation Community Water Footprint. SDWF also holds Student Action on Canadian Water Attitudes Competitions.**

## CONTENTS

<b>Our Mission</b>	<b>2</b>
<b>Our Vision</b>	<b>2</b>
<b>Our Goals</b>	<b>2</b>
<b>Our History</b>	<b>3</b>
<b>About Us</b>	<b>5</b>
<b>Our People</b>	<b>7</b>
<b>Our Supporters</b>	<b>9</b>
<b>Chairperson's Report</b>	<b>12</b>
<b>Executive Director's Report</b>	<b>15</b>
<b>Our Objectives and Activities</b>	<b>17</b>
<b>Auditor's Report and Financial Statements</b>	<b>19</b>
<b>Acknowledgements &amp; Thank You</b>	<b>34</b>
<b>How You Can Help</b>	<b>35</b>
<b>Looking to the Future</b>	<b>36</b>
<b>Contact Us</b>	<b>37</b>





## About Us

SDWF is a registered Canadian charity (#868384892RR0001) that sends water testing kits to schools, mainly across Canada but also elsewhere in the world, to enable students to test their own local drinking water and other water samples. By doing this, students are engaging in relevant, authentic laboratory experiences and, therefore, they are not only learning about water quality issues and solutions, but also increasing their interest in science.

SDWF currently sends eight different types of water testing kits to schools: Elementary Operation Water Drop (OWD), French Elementary OWD, High School OWD, French High School OWD, Operation Water Pollution (OWP), French OWP, Operation Water Biology (OWB), and French OWB. Elementary OWD kits enable students in grades four to eight to test their local drinking water and control water samples for eight different components (alkalinity, ammonia, colour, total chlorine, copper, pH, sulphate, and total hardness) and compare their results to the Guidelines for Canadian Drinking Water Quality. High School OWD kits enable students in grades nine to twelve to test five different water samples for 12 different components (alkalinity, ammonia, arsenic, colour, iron, manganese, nitrate, total chlorine, copper, pH, sulphate, and total hardness) and compare their results to the Guidelines for Canadian Drinking Water Quality. Teachers can enter their students' test results into the Operation Water Drop Test Results Submission Website, thereby involving their students in citizen science.

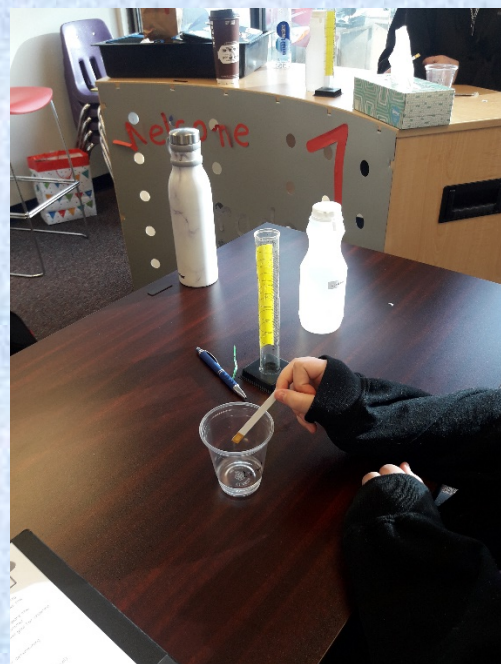
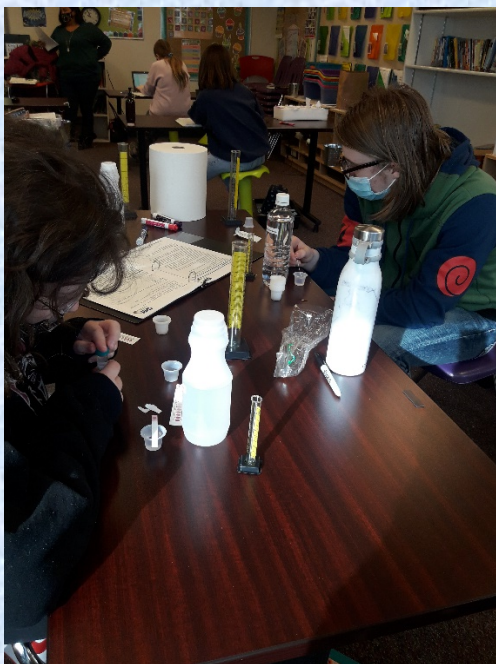
OWP kits enable students in grades five to twelve to learn about water pollution (including what causes it, how it is cleaned up, how it can be prevented, and what they can personally do about the problem). Students are given different community situations and different amounts of play money and need to use their play money to purchase materials to create a water filtration device – they learn why some communities struggle to produce safe drinking water. The OWP kit is composed of a digital TDS meter and a digital pH meter that are both guaranteed to be reusable for at least two years.

OWB kits make it possible for students in grades nine to twelve to learn about biological water treatment, a more effective and environmentally friendly method of treating drinking water. In the OWB program, students conduct hands-on experiments to learn more about chlorine, chloramine, ammonia, and iron.

SDWF also offers Operation Water Spirit (OWS), Operation Water Flow (OWF), Operation Water Health (OWH), and Operation Community Water Footprint (OCWF) free of charge on their website. OWS enables students to gain a greater understanding of Aboriginal culture and beliefs related to water issues, and it has been recently redeveloped. OWF is very interdisciplinary and enables students to study water from many viewpoints. OWH enables students to learn about what safe drinking water is, what unsafe drinking water is, and the health problems that can be caused by unsafe drinking water. OCWF has students ask their local water treatment plant personnel questions so they are able to calculate the volume of raw water that is required for their community to treat and deliver one litre of drinking water to their homes. These free programs do not require kits and many of them are also available in French and/or Cree.

SDWF also holds Student Action Competitions. In these competitions, students learn about the source of their drinking water, they learn how to conserve water, and they take steps to conserve water while they also educate others in their community about the source of their drinking water and encourage and teach them to conserve water. Due to the COVID-19 pandemic, the Student Action on Canadian Water Attitudes Competition had to be put on hold as of March 2020.

The SDWF website contains a very large amount of information about drinking water quality issues and solutions to educate scientists, teachers, health professionals, engineers, other professionals, and the public.



## Our People

### Board Members

Name	Position	Dates acted
Ray Blumenfeld	Chairperson	September 2004 - Present
David Schindler	Honourary Chairperson	February 2001 - Present
Tracy Webb	Director	December 2004 - Present
Dr. Timothy (Tim) Molnar	Director	2006-2010 and March 2013 - Present
Dr. John O'Connor	Director	April 2010 - Present
Dr. Lalita Bharadwaj	Director	January 2014 - Present
Jania Chilima	Director	January 2019 - January 2020

### Employees

Name	Position	Dates acted
Nicole Hancock	Executive Director	December 2006 - Present
Ashleigh Arcand	Education Programs Assistant/Kit Coordinator	July 2018 - August 2020
Farzana Quader Nijhum	Kit Coordinator	October 2020 - Present

### Volunteers

Name	Position	Dates acted
Robert Hancock	Technical Volunteer	2012 - Present
Jania Chilima	Environmental Advisor	February 2020 - Present



**Ray  
Blumenfeld**  
Chairperson



**Dr. David  
Schindler**  
Honourary  
Chairperson



**Tracy Webb**  
Director



**Dr. Timothy  
(Tim) Molnar**  
Director



**Dr. John  
O'Connor**  
Director



**Dr. Lalita  
Bharadwaj**  
Director



**Jania Chilima**  
Director/  
Environmental  
Advisor



**Nicole  
Hancock**  
Executive  
Director



**Ashleigh  
Arcand**  
Education  
Programs  
Assistant/Kit  
Coordinator



**Farzana  
Quader  
Nijhum**  
Kit  
Coordinator



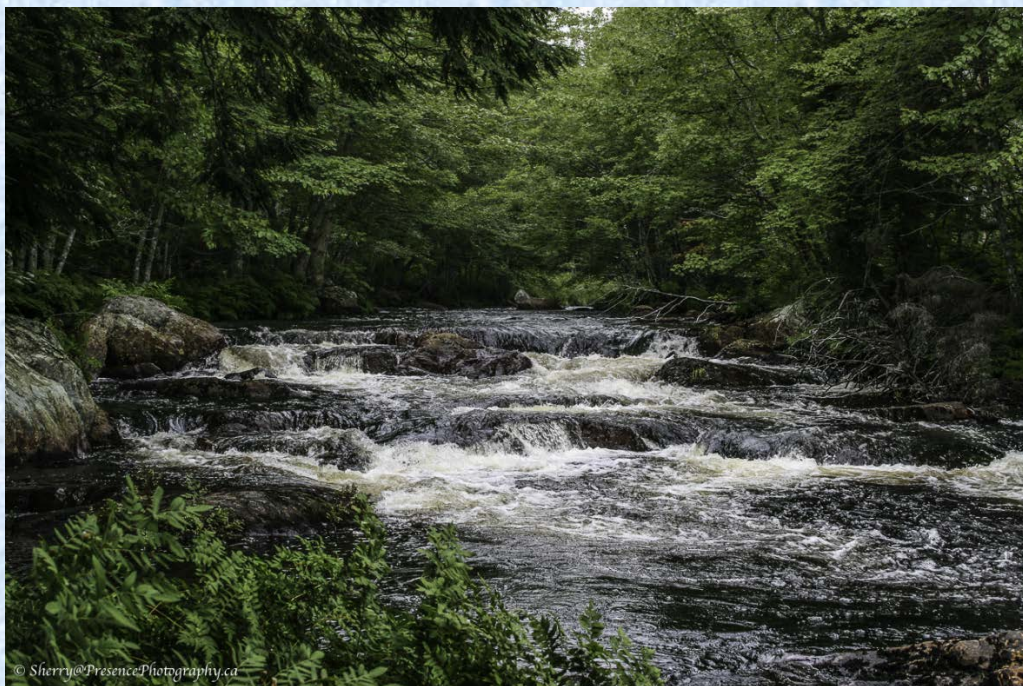
**Robert  
Hancock**  
Technical  
Volunteer



## Our Supporters





**Donors of \$10,000 or More (logo and hyperlink appear on our website and thanked in our newsletter)**

		
<p><b>Pembina</b> Pembina provided us with a grant of \$26,180 to send sponsored water testing kits to schools in Northern Alberta and Northeastern British Columbia.</p>	<p><b>The W. Garfield Weston Foundation</b> The W. Garfield Weston Foundation donated \$20,000 for sponsored kits to be sent to schools across Canada and for us to hold our next Student Action on Canadian Water Attitudes Competition.</p>	<p><b>Mosaic</b> Mosaic provided us with a grant of \$20,000 to send sponsored water testing kits to Saskatchewan schools.</p>



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**Donors of \$1,000 or More (thanked in our newsletter)**

			
<p><b>Scotiabank</b> Scotiabank provided us with \$5,000 to send water testing kits to schools that were on the waiting list for sponsored kits and are located in communities where Scotiabank has branches.</p>	<p><b>Government of Canada</b> Government of Canada provided us with \$3,610 through their Canada Summer Jobs program to hire a summer youth for 35 hours per week for eight weeks.</p>	<p><b>S. M. Blair Family Foundation</b> S. M. Blair Family Foundation Provided us with \$3,000 towards our microplastics project – to educate students and others about microplastics, to add a lesson related to microplastics into our Operation Water Pollution program, and to translate the lesson into French.</p>	<p><b>Association of Professional Engineers &amp; Geoscientists of Saskatchewan (APEGGS)</b> APEGGS provided us with \$2,500 to send water testing kits to Saskatchewan schools.</p>





**Thank you to all the individuals and 1% for the Planet companies for donating as well!**

**City of Saskatoon**  
City of Saskatoon provided us with a grant of \$2,000 to work with South Saskatchewan River Watershed Stewards Inc. on a microplastics project.

**SaskTel**  
SaskTel provided us with \$1,360 to send eight Operation Water Pollution kits to rural Saskatchewan schools.



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## Chairperson's Report



Ray Blumenfeld, President, We Communications West Inc.  
Chair

Dear Friends of the Safe Drinking Water Foundation,

On behalf of the Board of Directors, Staff and Volunteers of the Safe Drinking Water Foundation (SDWF), I am pleased to welcome you to our 2020 Annual Report.

Over the span of a few weeks in early 2020, the COVID-19 pandemic upended our daily routines and impacted communities across the world in unprecedented ways. It seems that no part of our functioning society was left unaffected by this worldwide pandemic.

What seemed normal was gone. We went from meeting in person and regular travel to Zoom calls with our clients, family and friends. We have had our lives changed in ways that promise to have long lasting effects. In one way or another, we are all suffering from some form of post-traumatic stress disorder (PTSD) as the pandemic has caused a material change in how we do our daily jobs, how we interact with our communities, how we educate our children, how we consume products, and even our dietary routines.

This world-changing pandemic has also had a significant impact on charitable organizations like our own SDWF. According to Imagine Canada, a reputable source of information for non-profits in our country, over half of charities are reporting a decline in revenues since the onset of the pandemic, with an average decline of 43%. Revenue from donations and earned income has declined for most charities, while support from the government has increased.

With this sobering information at hand, we can report that, while our flow of incoming donations may have decreased, our overall asset base by all measures grew in 2020. As you will see by the information enclosed in this Annual Report, and considering the devastation caused by the pandemic to this non-profit sector, our charity appears to be in very good shape considering all that occurred in 2020.

The goal of SDWF remains the same and that is the continuing effort to educate students across Canada to the value and importance of clean, safe drinking water for all. Our water testing kits help create awareness about water being a basic human right, they help to educate our youth about water treatment and conservation, and they are helping to create a movement to improve our overall standards for drinking water.

My sincere appreciation is extended to all of our dedicated board members who give of their valuable time and expertise. Thanks to our volunteers for their efforts in working with us in 2020 and for their commitment over these many years.

A special thanks to our staff, especially Nicole Hancock, our Executive Director, for her steadfast efforts, her attention to detail and her unrelenting perseverance which have placed the SDWF in the strong position it is in today. This has been a strange and difficult year and we are grateful for Nicole's leadership and dedication in the face of this adversity.

Many sincere thanks to our generous sponsors and donators including Pembina, The W. Garfield Weston Foundation, Mosaic, Scotiabank, Government of Canada, The S. M. Blair Foundation, Association of Professional Engineers & Geoscientists of Saskatchewan, City of Saskatoon, and SaskTel. Please take time to visit pages 9, 10 and 11 in this report to see the names of the organizations and foundations that have been so instrumental in our ability to assemble and distribute our water testing kits to schools across the country.

Special thanks go to the science teachers in schools across Canada who use the SDWF water testing kits to educate tens of thousands of our children about drinking water issues. Over past generations, our children have always been the leaders for change when it comes to environmental issues like unsafe water. As teachers, you are creating awareness in these young people, and motivating them to look to the future and to make these necessary changes when it comes to the quality of our drinking water.

We know that 2021 will be a challenging year and we look forward to working with you all, now and into the future!

Kindest regards,



**Ray Blumenfeld**  
Voluntary Chairperson



## **Executive Director's Report**



**Nicole Hancock B.Ed. Distinction PGD**

I know this has been said ad nauseam this year, but this has been an unprecedented year! It is only thanks to our funders and our individual donors that we are weathering the COVID-19 pandemic. I would also like to greatly thank the teachers and students who use our programs, send us pictures of them using our programs, enter their results into our Operation Water Drop Test Results Submission Website and/or compete in our student action competitions. Thank you so much, also, to our board members, our volunteers, other organizations that collaborate with us, and our staff! This year, a year when the internet was such a vital method of connecting with others, we would also like to thank all those who engage with us and share information about our charity with others via social media. Unfortunately, this year, we had to pause our Student Action on Canadian Drinking Water Attitudes Competition due to the pandemic, and many other events that were usually held were changed to be virtual, postponed, or cancelled for the year.

Despite the very different year, there were still some highlights! We held a virtual World Rivers Day event with South Saskatchewan River Watershed Stewards and Partners FOR the Saskatchewan River Basin, worked on the first study of microplastics in the South Saskatchewan River with University of Saskatchewan and South Saskatchewan River Watershed Stewards, and Streamable Learning/Live Learning Canada worked with us to hold informational sessions about water that were attended by educators and students across Canada and the United States.

We hope that 2021 will bring an end to this pandemic, that events will be held again, and that the “new normal” is an environment in which our charity can continue to educate tens of thousands of Canadian students every school year!

We hope you and your loved ones are safe and healthy! Take care of each other!

Sincerely,

*Nicole M. Hancock*

Nicole Hancock, Executive Director





## Despite the Pandemic, Our Kits Were Used by Over 21,000 Students

This year, our goal was to send at least 1,100 water testing kits to schools and for these kits to be used in a hands-on manner by at least 40,000 students. We did not know, when we set this ambitious goal, that there would be a global pandemic! This was one of the first times that we failed to meet a goal that we had set. We think that, in light of the circumstances, sending over 500 water testing kits to schools and them being used by over 21,000 students is still worth celebrating! We have our funders to thank for making this possible!

### Number of Kits Sent

228 Elementary  
Operation Water  
Drop kits



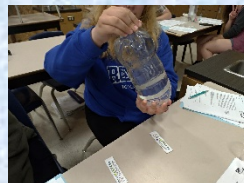
118 High School  
Operation Water  
Drop kits



115 Operation  
Water Pollution  
kits



84 Operation  
Water Biology kits



**545 kits in total  
sent to schools**

### Number of Students Educated

5,898 students used  
the Elementary  
Operation Water Drop  
kits.

3,134 students used the  
High School Operation  
Water Drop kits.

10,028 students used  
the Operation Water  
Pollution kits.

2,873 students used  
the Operation Water  
Biology kits.

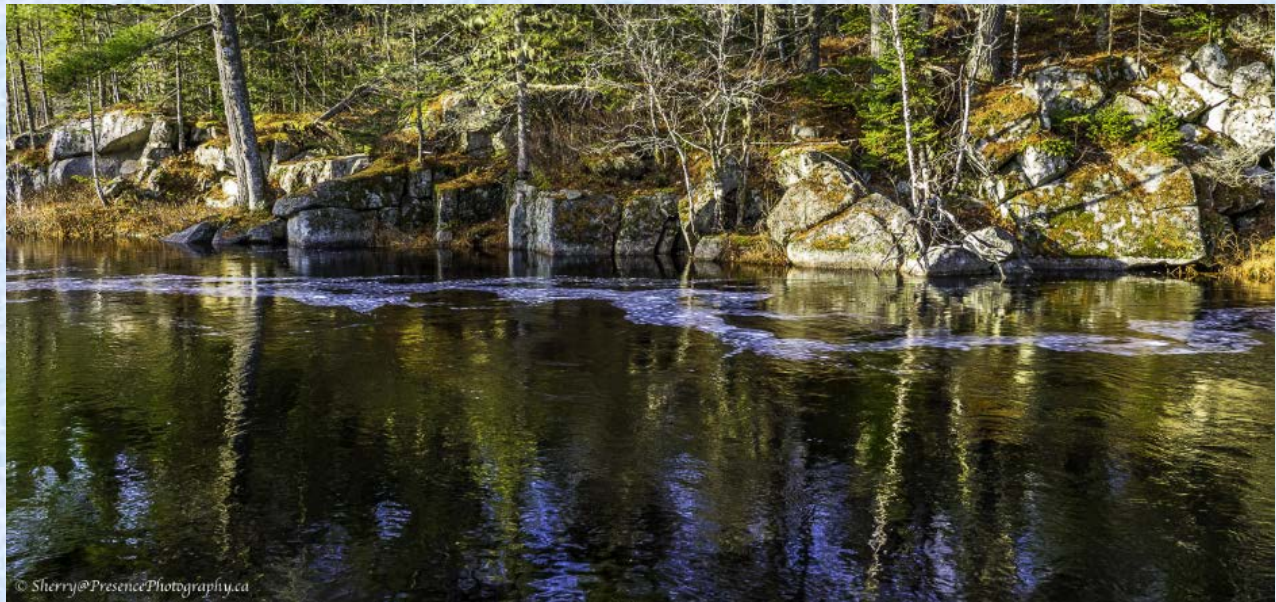
**21,933 students used  
the water testing kits  
in a hands-on  
manner.**

+

+

We also:

- Held a virtual World Rivers Day celebration with South Saskatchewan River Watershed Stewards and Partners FOR the Saskatchewan River Basin.
- Worked on the first microplastics study on the South Saskatchewan River with University of Saskatchewan and South Saskatchewan River Watershed Stewards.
- Participated in the USask Graduate Student Work-Study Partnership and the graduate student updated our curriculum connections.
- Wrote a Microplastics fact sheet and added it to our website, translated it into French and added the French version of the fact sheet to our website.
- Added a lesson about microplastics to our Operation Water Pollution program, translated it into French, and added the French version of the new lesson to our French Operation Water Pollution program.
- Prepared to hold our Student Action on Canadian Water Attitudes Competition and then paused it due to the pandemic – hopefully we can run the competition soon!



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# **SAFE DRINKING WATER FOUNDATION**

**Auditor's Report**

**Financial Statements**

**December 31, 2020**

INDEPENDENT AUDITOR'S REPORT

To the Directors of **Safe Drinking Water Foundation**

*Report on the Financial Statements*

*Qualified Opinion*

We have audited the financial statements of **Safe Drinking Water Foundation**, which comprise the statement of financial position as at **December 31, 2020** and the statements of revenue and expenditures, fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effect of the matter described in the Basis for Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of **Safe Drinking Water Foundation** as at **December 31, 2020** and the results of its revenues and expenditures, and change in its fund balances and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

*Basis for Qualified Opinion*

In common with many not-for-profit organizations, **Safe Drinking Water Foundation** derives revenue from cash donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of **Safe Drinking Water Foundation**. Therefore, we were not able to determine whether any adjustments might be necessary to donations, excess of revenues over expenditures, and cash flows from operations for the years ended **December 31, 2020** and **December 31, 2019**.

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 **Safe Drinking Water Foundation** in accordance with the 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 these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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 entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and the use of the going concern basis of accounting unless management either intends to liquidate the entity or cease operations, or has no realistic alternative but to do so.

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

*Auditor's Responsibility 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 entity'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 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.
- 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.

Saskatoon, Saskatchewan  
June 24, 2021

  
Chartered Professional Accountants



# SAFE DRINKING WATER FOUNDATION

## STATEMENT OF FINANCIAL POSITION

December 31, 2020  
with comparative figures for 2019

	<u>Operating</u> <u>Fund</u>	<u>Capital</u> <u>Fund</u>	<u>Total</u> <u>2020</u>	<u>Total</u> <u>2019</u>
<b><u>ASSETS</u></b>				
Current assets:				
Cash	\$ 27,587	-	27,587	4,999
Short-term investments (Note 3)	176,000	-	176,000	157,948
Accounts receivable	22,458	-	22,458	796
Inventory	16,887	-	16,887	9,597
Prepaid expenses	1,339	-	1,339	588
Total current assets	244,271	-	244,271	173,928
Capital assets (Note 4)	-	1,295	1,295	1,618
	<u>\$ 244,271</u>	<u>1,295</u>	<u>245,566</u>	<u>175,546</u>
 <b><u>LIABILITIES AND FUND BALANCES</u></b>				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 5,200	-	5,200	4,872
Deferred revenue (Note 5)	55,235	-	55,235	62,419
Total current liabilities	60,435	-	60,435	67,291
Long-term debt (Note 8)	54,422	-	54,422	-
	114,857	-	114,857	67,291
Fund Balances:				
Capital fund	-	1,295	1,295	1,619
Operating fund	129,414	-	129,414	106,636
Total fund balances	129,414	1,295	130,709	108,255
	<u>\$ 244,271</u>	<u>1,295</u>	<u>245,566</u>	<u>175,546</u>

**APPROVED ON BEHALF OF THE BOARD:**

  
 \_\_\_\_\_ Director  
  
 \_\_\_\_\_ Director

# SAFE DRINKING WATER FOUNDATION

## STATEMENT OF REVENUES AND EXPENDITURES

Year ended December 31, 2020  
with comparative figures for 2019

	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Total 2020</u>	<u>Total 2019</u>
Revenue	\$ 77,238	-	77,238	162,318
Expenditures:				
Amortization	-	324	324	405
Courier and postage	5,066	-	5,066	9,986
Education programs expenses	24,598	-	24,598	44,690
Fundraising expense	233	-	233	-
Honorariums	-	-	-	214
Insurance	1,004	-	1,004	1,009
Interest and bank charges	1,187	-	1,187	869
Meals and entertainment	36	-	36	1,041
Memberships and licenses	-	-	-	999
Presentations	-	-	-	514
Printing	269	-	269	268
Professional fees	4,982	-	4,982	5,214
Rental	9,225	-	9,225	9,225
Salaries and Wages	54,674	-	54,674	72,592
Supplies	170	-	170	902
Technical	3,625	-	3,625	3,410
Telephone	1,281	-	1,281	1,274
Travel expenses	-	-	-	288
Website	313	-	313	297
	<u>106,663</u>	<u>324</u>	<u>106,987</u>	<u>153,197</u>
Other income:				
Gain on disposal of capital assets	-	-	-	(806)
Government assistance	50,545	-	50,545	-
Interest Income	1,658	-	1,658	824
	<u>52,203</u>	<u>-</u>	<u>52,203</u>	<u>18</u>
Excess (deficiency) of revenues over expenditures	<u>22,778</u>	<u>(324)</u>	<u>22,454</u>	<u>9,946</u>

See accompanying notes to the financial statements.

# SAFE DRINKING WATER FOUNDATION

## STATEMENT OF FUND BALANCES

Year ended December 31, 2020  
with comparative figures for 2019

	<b>Operating Fund</b>	<b>Capital Fund</b>	<b>Total 2020</b>	<b>Total 2019</b>
Fund balances, beginning of year	106,636	1,619	108,255	98,309
Excess (deficiency) of revenues over expenses	<u>22,778</u>	<u>(324)</u>	<u>22,454</u>	<u>9,946</u>
Fund balances, end of year	<u>\$ 129,414</u>	<u>1,295</u>	<u>130,709</u>	<u>108,255</u>



# SAFE DRINKING WATER FOUNDATION

## STATEMENT OF CASH FLOWS

Year ended December 31, 2020  
with comparative figures for 2019

	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Total 2020</u>	<u>Total 2019</u>
<b>Cash provided by (used in):</b>				
Operating activities:				
Excess (deficiency) of revenues over expenditures	\$ 22,778	(324)	22,454	9,946
Items not involving an outlay of cash:				
Amortization	-	324	324	405
Loss on disposal of capital assets	-	-	-	806
	<u>22,778</u>	<u>-</u>	<u>22,778</u>	<u>11,157</u>
Changes in non-cash working capital:				
Accounts receivable	(21,663)	-	(21,663)	1
Inventories	(7,290)	-	(7,290)	117
Prepaid expenses	(752)	-	(752)	(24)
Accounts payable and accrued liabilities	329	-	329	256
Deferred revenues	(7,184)	-	(7,184)	(47,536)
	<u>(13,782)</u>	<u>-</u>	<u>(13,782)</u>	<u>(36,029)</u>
Investing activities:				
Investments	<u>(18,052)</u>	<u>-</u>	<u>(18,052)</u>	<u>19,998</u>
Financing activities:				
Advance of long-term debt	53,693	-	53,693	-
Repayment of long-term debt	<u>729</u>	<u>-</u>	<u>729</u>	<u>-</u>
	<u>54,422</u>	<u>-</u>	<u>54,422</u>	<u>-</u>
Net change in cash during the year	22,588	-	22,588	(16,031)
Cash position, beginning of year	<u>4,999</u>	<u>-</u>	<u>4,999</u>	<u>21,030</u>
Cash position, end of year	<u>\$ 27,587</u>	<u>-</u>	<u>27,587</u>	<u>4,999</u>

Cash position is comprised of cash in bank less outstanding cheques.

See accompanying notes to the financial statements.

# SAFE DRINKING WATER FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2020

### 1. OPERATIONS

The Foundation was incorporated under the laws of the Province of Saskatchewan on January 1, 1998. The Foundation is a registered charitable organization. Its primary purpose is to educate the leaders of today and tomorrow about drinking water quality issues to realize its goal of safe drinking water being available to every Canadian. The Foundation is exempt from tax as it is a non-profit organization.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations.

#### (a) **Fund Accounting**

The accounts of the Foundation are maintained in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into the following major funds:

##### (i) **Operating Fund**

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

##### (ii) **Capital Fund**

The capital fund reports the assets, liabilities, revenues and expenses related to the Foundation's capital assets.

#### (b) **Revenue Recognition**

The Foundation follows the deferral method of accounting for contributions. Unrestricted contributions are recognized as revenue in the operating fund in the year received, or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted contributions related to general operations are recognized as revenue of the operating fund in the year in which the related expenses are incurred.

Government grants are recognized as revenue in the period in which they relate to, when all required conditions for the funding have been met.

#### (c) **Inventory**

Inventory is carried at the lesser of cost and net realizable value. Cost is determined using the first in, first out method.

#### (d) **Capital Assets**

Capital assets are recorded at cost. Amortization is calculated using the following annual rates and methods and is designed to amortize the assets over their useful lives:

Computer hardware	20% - declining balance
Furniture and fixtures	20% - declining balance
Leasehold improvements	20% - declining balance

# SAFE DRINKING WATER FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2020

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### (e) Contributed Services

Directors volunteer their time to assist in the Foundation's activities. While their services benefit the Foundation considerably, a reasonable estimate of their amount and fair value cannot be made and, accordingly, these contributed services are not recognized in these financial statements.

#### (f) Measurement Uncertainty

The preparation of the financial statements in conformity with accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the year. Actual results could differ from those estimates.

#### (g) Financial Instruments

Financial instruments, including cash, short term investments, accounts receivable, accounts payable and accrued liabilities and long-term liabilities are initially recorded at their fair value and are subsequently measured at amortized cost, net of any provisions for impairment.

#### (h) New accounting standards

##### Revenue Recognition

CPA Canada Handbook Part II Section 3400 Revenue has been amended to provide additional guidance on the recognition of revenue related to identifying the units of account, multiple-element arrangements, the percentage of completion method, reporting revenue gross or net, bill and hold arrangements, and upfront non-refundable fees or payments.

This amendment is effective for fiscal year beginning on or after January 1, 2021. The Foundation has not determined the impact of this amendment.

### 3. SHORT TERM INVESTMENTS

	<u>2020</u>	<u>2019</u>
Guaranteed Investment Certificates	\$ <u>176,000</u>	\$ <u>157,948</u>

All Guaranteed Investment Certificates (GICs) are 1-year term investments with a maturity date within 1 year. All GICs include an early redemption option with no penalty. Interest rates on GICs range from 0.20 to 1.25% per annum.

### 4. CAPITAL ASSETS

	<u>2020</u>		<u>2019</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Computer hardware	\$ 6,483	6,063	420	524
Furniture and fixtures	2,081	1,501	580	725
Leasehold improvements	<u>4,995</u>	<u>4,700</u>	<u>295</u>	<u>369</u>
	<u>\$ 13,559</u>	<u>12,264</u>	<u>1,295</u>	<u>1,618</u>

# SAFE DRINKING WATER FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2020

### 5. DEFERRED REVENUE

The Foundation receives donations to sponsor kits and other programs to be provided to schools. Funds are deferred until school kits are acquired and programs are completed. Changes in the deferred revenue balance are as follows:

Program funds:			2020	2019
	<u>Donation received</u>	<u>Deferred revenue adjustment</u>	<u>Donation revenue</u>	<u>Donation revenue</u>
Dakota Dunes CDC	-	2,550	2,550	6,707
Gibson Energy	-	4,420	4,420	935
Mosaic	20,000	(25)	19,975	40,365
National Indian Brotherhood	-	-	-	(9,000)
Pembina Pipeline	26,180	(3,995)	22,185	-
RBC	-	-	-	(1,435)
Thomas Sill Foundation	-	(7,620)	(7,620)	4,250
W. Garfield Foundation	-	11,854	11,854	7,711
Other corporate donors	18,663	-	18,663	53,217
Other foundation donors	-	-	-	3,343
Other individual donors	<u>1,345</u>	<u>-</u>	<u>1,345</u>	<u>41,643</u>
	<u>\$ 66,188</u>	<u>7,184</u>	<u>73,372</u>	<u>147,736</u>

Balance, beginning of year	\$ 62,419
Plus: amount received in year	47,455
Less: amount recognized as revenue in the current year	<u>(54,639)</u>
Balance, end of year	<u>\$ 55,235</u>

### 6. ALLOCATED EXPENSES

Certain overhead expenses are allocated to the projects of the Foundation. These expenses are allocated based on the percentage of each expense that is related to each project.

### 7. LEASE COMMITMENTS

The Foundation signed a 2-year lease on July 28, 2020, to occupy the premises in the building known as Unit 1 - 912 Idylwyld Drive North Saskatoon, Saskatchewan. The lease payments due throughout the remainder of the lease until expiry are as follows:

2021	\$ 9,450
2022	5,513

# SAFE DRINKING WATER FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2020

### 8. LONG-TERM DEBT

	<u>2020</u>	<u>2019</u>
Canada Emergency Business Account loan, interest-free until December 31, 2022. \$20,000 forgivable if \$40,000 repaid by December 31, 2022.		
After December 31, 2022, repayable in monthly interest only installments at 5.0% per annum, principal must be fully repaid by December 31, 2025.		
The loan has been valued at 5.0%.	\$ 60,000	-
Deferred contribution for interest on long-term debt	<u>(5,578)</u>	<u>-</u>
Carrying amount	<u>\$ 54,422</u>	<u>-</u>

The non-interest bearing loan has been valued using an effective interest rate of 5.0%. This resulted in \$5,578 of government contribution being recognized as income and deferred contribution in the current year. This amount is being amortized to offset the notional interest expense accreted on the long-term debt. During 2020, \$729 of deferred contributions have been included in interest on long-term debt.

Principal payments due within each of the next two (2) years are as follows:

2021	\$ -
2022	40,000

### 9. FINANCIAL INSTRUMENTS

#### Risks and concentrations

The Foundation is exposed to various risks through its financial instruments. The following analysis provides a measure of the entity's risk exposure and concentrations at December 31, 2020.

#### Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Foundation is exposed to this risk mainly in respect of its accounts payable.

#### Credit Risk

The Foundation is exposed to minimal credit risk on its accounts receivable. Accounts receivable are due from major funders and government agencies.

#### Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market price. Market risk comprises of three types of risk: currency risk, interest rate risk and other price risk. The Foundation is mainly exposed to interest rate risk.

#### Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Foundation is exposed to interest rate risk on its short-term investments.

# SAFE DRINKING WATER FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2020

### 10. GOVERNMENT ASSISTANCE

#### Canada Emergency Business Account (CEBA)

The Foundation is participating in the CEBA program where eligible small businesses and not-for-profit organizations receive an interest-free loan of up to \$60,000 from the Government of Canada. Up to \$20,000 may be forgiven if the remainder is repaid in full by December 31, 2022. In the current year, \$20,000 has been recorded as revenue relating to this Government Assistance.

#### Canada Emergency Wage Subsidy (CEWS)

The Foundation is participating in the CEWS where eligible businesses and not-for-profit organizations receive a subsidy from the Government of Canada of up to 75% of employee wages. This has allowed the Foundation to re-hire or retain workers and thereby preventing further job losses as a result of COVID-19.

The CEWS has been extended until June 2021.

**SAFE DRINKING WATER FOUNDATION****SCHEDULE OF ADMINISTRATION REVENUES AND EXPENDITURES**

Year ended December 31, 2020  
with comparative figures for 2019

	<u>2020</u>	<u>2019</u>
Revenue:		
Federal employment funding	\$ 3,610	-
Fundraising income	258	258
Individual donations	3,045	1,268
Interest	1,658	824
Government assistance	46,935	-
Miscellaneous	220	3,097
Rebates	<u>25</u>	<u>2,056</u>
	<u>55,751</u>	<u>7,503</u>
Expenses:		
Amortization	324	406
Courier and postage	241	476
Fundraising expense	233	-
Honorariums	-	214
Insurance	1,003	1,009
Interest and bank charges	1,173	859
Memberships and subscriptions	-	999
Printing	269	268
Professional fees	4,982	5,214
Rent	923	923
Salaries and benefits	9,973	6,698
Supplies	24	121
Technical	594	369
Telephone	128	127
Travel	<u>-</u>	<u>288</u>
	<u>19,867</u>	<u>17,971</u>
Excess of revenues over expenditures	\$ <u>35,884</u>	<u>(10,468)</u>

See accompanying notes to the financial statements.

## SAFE DRINKING WATER FOUNDATION

## SCHEDULE OF PROJECTS

## REVENUES AND EXPENDITURES

Year ended December 31, 2020  
with comparative figures for 2019

SDWT PROJECT

	<u>2020</u>	<u>2019</u>
Revenue:		
Corporate contributions	\$ <u>-</u>	<u>3,000</u>
	<u>-</u>	<u>3,000</u>
Expenditures:		
Salaries and benefits	5,763	5,144
Courier and postage	12	24
Interest and bank charges	14	10
Meals and entertainment	36	1,041
Supplies	8	45
Technical	<u>618</u>	<u>581</u>
	<u>6,451</u>	<u>6,845</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(6,451)</u>	<u>(3,845)</u>

WEBSITE

	<u>2020</u>	<u>2019</u>
Revenue:	-	-
Expenditures:		
Salaries and benefits	\$ 4,927	6,542
Technical	202	190
Website	<u>313</u>	<u>297</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(5,442)</u>	<u>(7,029)</u>

See accompanying notes to the financial statements.



**SAFE DRINKING WATER FOUNDATION****SCHEDULE OF PROJECTS****REVENUES AND EXPENDITURES**

**Year ended December 31, 2020**  
with comparative figures for 2019

**SCHOOL PROGRAMS**

	<u>2020</u>	<u>2019</u>
Revenue:		
Canadian school registration	\$ 3,513	6,978
Corporate contributions	67,643	90,703
Foundation Donations	<u>2,534</u>	<u>55,764</u>
	<u>73,690</u>	<u>153,445</u>
Expenditures:		
Courier and postage	4,813	9,486
Education programs expenses	24,598	44,689
Presentations	-	514
Rent	8,302	8,302
Salaries and benefits	34,012	54,208
Supplies	138	736
Technical	2,211	2,270
Telephone	<u>1,153</u>	<u>1,147</u>
	<u>75,227</u>	<u>121,352</u>
Excess of revenue over expenditures	<u>\$ (1,537)</u>	<u>32,093</u>

See accompanying notes to the financial statements.



## **Acknowledgements & Thank You**

**Thank you so much to the corporations, foundations, other organizations, and individuals who donate to us! We could not do any of our activities without your support!**

**Thank you to organizations that invite us to speak at their virtual events!**

**Thank you to the other organizations that collaborate with us on projects and at events!**

**Thank you to the teachers and students who welcome our kits into their classrooms!**

**Thank you so much to our board members for their guidance and governance!**

**Thank you so much to our hard-working staff members and volunteers!**

**Thank you to our individual donors who have done one of the smartest things they can do to improve the drinking water quality situation in Canada:**

**Maureen Aesie**

**Teresa Bomersbach**

**Tim Bonish**

**Leo Chan (Oncor Recycled Trees Inc., a 1% for the Planet company)**

**Michael Coats (VP of Operations, Seven Points Group, a 1% for the Planet company)**

**Shona Douglas-Coulthard**

**Gordon Finlay**

**Peter Galitzine**

**Wendy Gillen**

**Daniel Halliday**

**Megan Jay**

**Justin Lafrance**

**Joanna Marcovici**

**Andrew McKinlay**

**Barry Mitschke**

**Andrew Robinson**

**Miriam (Mimi) Shell**

**Subhash Tandon**

**Quentin Williams**

## How You Can Help

### Volunteer your time

You can volunteer your time to find Water Facts of the Week, to update and write fact sheets, to judge the student action competition submissions, to help spread the word about water quality issues in Canada, and to help us in various other ways. Please email Nicole Hancock at [info@safewater.org](mailto:info@safewater.org) or phone her at 1.306.934.0389 if you are interested!

### Make a donation

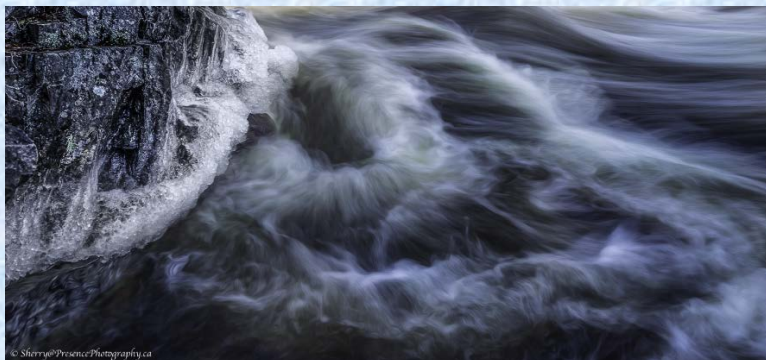
Please visit [www.safewater.org/donate](http://www.safewater.org/donate) and make a one-time, yearly, or monthly donation to make it possible for us to educate more people about Canadian drinking water quality issues and solutions. You can also phone us at 1.306.934.0389 to make a donation with a Visa or MasterCard, or mail a cheque payable to Safe Drinking Water Foundation to #1-912 Idylwyld Drive North, Saskatoon, SK S7L 0Z6. If the company for which you work participates in Benevity matching then please donate to us through Benevity, as your company will match your gift. Official Donation Receipts for Income Tax Purposes are provided for all donations of \$3 or more. Thank you in advance!

### Leave a bequest

Bequests are a simple but powerful way to ensure our work continues to educate the leaders of the future. Please contact us at 1.306.934.0389 or [info@safewater.org](mailto:info@safewater.org) if you are interested in discussing a bequest.

### Support awareness of drinking water quality issues

If you are an educator, please visit [www.safewater.org/sponsored-kit-request-form](http://www.safewater.org/sponsored-kit-request-form) to request sponsored kits or visit [www.safewater.org/order-kits](http://www.safewater.org/order-kits) to purchase kits. If you are not an educator, please tell your friends, relatives, kids' teachers, etc. about Safe Drinking Water Foundation water testing kits.



## Looking to the Future

While we hope the COVID-19 pandemic will end soon, it does not look like it will. Therefore, our goal for the number of kits we will send to schools and the number of students who will be educated will need to be lower than usual due to this. Our goal for next year is to send 600 water testing kits to schools and for them to be used by 25,000 students in a hands-on manner.

We hope to be able to hold our second Student Action on Canadian Water Attitudes Competition.

One of our challenges will be that our current Kit Coordinator will likely not stay with us very long, as it is a part-time job and she is looking for a full-time position.

We are still hoping to receive funding to build an Operation Water Pollution Test Results Submission system.



## Contact Us

#1-912 Idylwyld Drive North  
Saskatoon, SK S7L 0Z6

Phone: 1.306.934.0389

[www.safewater.org](http://www.safewater.org)

[info@safewater.org](mailto:info@safewater.org)

Facebook Group:

<https://www.facebook.com/groups/safedrinkingwaterfoundation/>

Facebook Page: [www.facebook.com/safedrinkingwaterfoundation](http://www.facebook.com/safedrinkingwaterfoundation)

SDWF's YouTube Channel:

<https://www.youtube.com/c/SafeDrinkingWaterFoundation>

LinkedIn: <https://www.linkedin.com/company/safe-drinking-water-foundation>

Twitter: <https://twitter.com/SafeDrinkingWa1>

