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# ANNUAL REPORT

JANUARY 1, 2021 - DECEMBER 31, 2021

## 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.





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# SAFE DRINKING WATER FOUNDATION'S VISION AND GOALS

## 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. The 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 AND WHAT WE DO

SDWF was formed in 1997 when five scientists from Russia, Scotland, Japan, and Canada shared concerns regarding the lack of access rural people had to safe drinking water. It became a registered Canadian charity (#868384892RR0001) in 1998. 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 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. Seeing a need to educate young Canadians about drinking water quality issues and solutions, water testing kits started being sent to schools in 2001.

Since 2001, SDWF has sent, and continues to send, 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. To date, SDWF water testing kits have been sent to over 3,000 different Canadian schools where they have been used by approximately half a million students. 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 (EL OWD), French EL OWD, High School Operation Water Drop (HS OWD), French HS OWD, Operation Water Pollution (OWP), French OWP, Operation Water Biology (OWB), and French OWB. EL 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. HS 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. Soon, the Operation Water Drop Test Results Submission Website will become the Safe Drinking Water Foundation Test Results Submission Website and people will be able to enter their results from using the digital TDS meters and digital pH meters that compose the OWP kits.

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, different amounts of play money, and they 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 the educational programs 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. 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 was still on hold during 2021.

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
Dr. David Schindler	Honourary Chairperson	February 2001 - March 2021
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 - June 2021
Jania Chilima	Director	January 2019 - January 2020 and March 2021 - Present

## EMPLOYEES

Name	Position	Dates Acted
Nicole Hancock	Executive Director	December 2006 - Present
Ashleigh Arcand	Education Programs Assistant/Kit Coordinator	July 2018 - August 2020, April 2021 - July 2021 and December 2021 - Present
Farzana Quader Nijhum	Kit Coordinator	October 2020 - July 2021



# VOLUNTEERS

Name	Position	Dates Acted
Robert Hancock	Technical Volunteer	2012 - Present
Jania Chilima	Environmental Advisor	February 2020 - February 2021



**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



**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)



Mosaic

Mosaic provided us with a grant of \$20,000 to send sponsored water testing kits to Saskatchewan schools.



Lush

Lush provided us with a grant of \$15,000 to expand our Operation Water Drop Test Results Submission Website to also collect data from digital TDS meters and from digital pH meters.

Donors of \$1000 or more (thanked in our newsletter)



S. M. Blair Family Foundation provided us with \$3000 to make videos about our problem based learning lessons, put these videos on our website and on YouTube, to update our English and French curriculum connections, and to add information about lead pipes and their health effects to our educational programs.



SaskTel donated \$1500 to send eight sponsored Operation Water Pollution kits to rural Saskatchewan schools.



Alberta Conservation Association donated \$1190 to send one Operation Water Pollution kit and 12 Elementary Operation Water Drop kits to schools in Alberta for students to use during field trips.



Oncor Recycled Trees Inc. donated \$1000 to us through the 1% for the Planet network.



# CHAIRPERSON'S REPORT



Ray Blumenfeld  
Chair, Safe Drinking Water  
Foundation  
President, We  
Communications West Inc.

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 2021 Annual Report.

Together, we came through the struggles of 2020 and the resulting difficulties brought about by the COVID-19 pandemic. It was gratifying to see medical communities around the world working together to develop and distribute life saving vaccines that helped lessen the effects of the coronavirus and saved countless lives. With cautious optimism, we saw businesses begin to reopen, and people begin to travel, bringing a sense of normalcy to what had been a dark and unsure time.

The SDWF also continued to do its work in meeting our goals of educating students about drinking water quality issues. We have learned that education is the silver bullet, and our children have once again displayed their resiliency in demanding we pay more attention to climate change and take better care of our environment, now and into the future. The SDWF's work of creating and distributing water testing kits to schools across Canada is a crucial element in that education.

Our water testing kits continue to be an unqualified success, with growing demand for our kits. Hundreds of thousands of students in Canada have learned about water quality issues and solutions since our educational programs were launched 20 years ago.

Our work continues and it is thanks to our generous sponsors and donors who have provided much needed funding for our various water testing kits including:

- Alberta Conservation Association
- Lush
- Mosaic
- Oncor Recycled Trees
- Pembina Pipeline
- S. M. Blair Family Foundation
- SaskTel
- The Thomas Sill Foundation Inc.
- Weston Family Foundation

My sincere appreciation is extended to all our dedicated Board members who give of their valuable time and expertise. On behalf of our Board, I also wish to extend my sincere

condolences, to all who knew him, on the passing of our Dr. David Schindler, who we lost in March 2021. Dr. Schindler was our Honourary Chairperson and a guiding force for over 20 years and, along with Dr. Hans Peterson, was instrumental in establishing SDWF.

Many thanks to our volunteers for their efforts in working with us in 2021 and for their commitment over these many years. Our team of volunteers enable charities like SDWF to deliver our message and our water testing kits to students in schools across the country.

A special thanks to our staff, most notably Nicole Hancock, our Executive Director, for her unwavering efforts, her attention to detail, and her determined perseverance, which have placed the SDWF in the strong position it is in today. As we continue to move through the pandemic, we are grateful for Nicole's leadership and dedication in the face of an ever-changing landscape of raising funds through our donors and sponsoring organizations and foundations.

Special thanks go to the science teachers in schools across Canada who use the SDWF water testing kits to educate 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.

Please take time to read this Annual Report to learn about SDWF's new programs and new developments as we look forward to tackling the challenges ahead of us in 2022.

Kindest regards,



Ray Blumenfeld  
Voluntary Chairperson



# EXECUTIVE DIRECTOR'S REPORT



Nicole Hancock B.Ed.  
Distinction PGD

The spring saw us being surprised by the one year anniversary of the COVID-19 pandemic and the summer brought severe drought that showed us the real threats of climate change, which has since been coined by some as the climate crisis. One of the largest ever news items related to drinking water was announced in late December, when the Federal Court and the Court of Queen's Bench of Manitoba issued a joint decision approving an agreement to settle the class-action lawsuit related to long-term boil water advisories in First Nations communities. The historic settlement included \$1.5 billion in compensation for individuals deprived of clean drinking water and a commitment of at least \$6 billion to support reliable access to safe drinking water on reserves.

At Safe Drinking Water Foundation, we lost our Honourary Chairperson of over 20 years March 4, 2021 and we will miss Dr. David Schindler's contributions to the field of water science and his encouragement and guidance. The donations and sponsorships were down again this year, like they were last year, due to the climate of uncertainty that the pandemic caused. However, we were very grateful to the individual donors, corporations, and foundations for the funds they provided that helped us to continue operating and educating the leaders of today and tomorrow about drinking water quality issues and solutions. By the end of the year, we learned that we were receiving funding from Lush to expand our Operation Water Drop Test Results Submission Website to also collect data from the use of digital TDS meters and digital pH meters. Completely understandably, we had been waiting for this good news for a considerable amount of time because the Lush stores had all closed during the pandemic.

We also became a content provider for Connected North this year, and that was very exciting! Having the opportunity to guide students in remote locations, such as Igloolik, Nunavut, in using the Operation Water Drop kits was very informative for us as well as for them! We were surprised to learn that, unfortunately, a community being under a boil water advisory does not necessarily mean that nobody drinks the tap water without boiling it. We also learned how to better guide teachers through the use of the kits.

We look to the future for the pandemic to end, to work with Lesia Design and Digital on the expansion of our data collection system, to run our Student Action on Canadian Water Attitudes Competition, and to educate more leaders of today and tomorrow about drinking water quality issues and solutions!

# OUR OBJECTIVES AND ACTIVITIES - IT WAS A REBUILDING YEAR

The pandemic is continuing, and it feels like it will never end. We did not meet our goal of sending 600 water testing kits to schools for them to be used by 25,000 students in a hands-on manner. When we set that goal, we underestimated how long the pandemic would last. We are happy that our kits were still used in a hands-on manner by over 10,000 students and that we sent over 300 water testing kits to schools, but we hope that the numbers will increase next year!

## Number of Kits Sent

108 Elementary  
Operation Water Drop  
kits



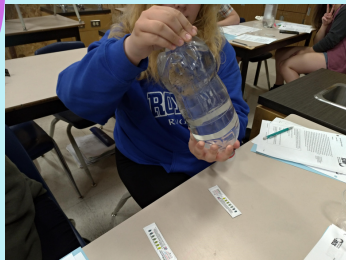
94 High School  
Operation Water  
Drop kits



50 Operation Water  
Pollution kits



59 Operation Water  
Biology kits



## Number of Students Educated

2765 students used the  
Elementary Operation  
Water Drop kits.

2153 students  
used the High  
School  
Operation Water  
Drop kits.

3968 students  
used the  
Operation Water  
Pollution kits.

1372 students  
used the  
Operation Water  
Biology kits

## WE ALSO...

- Created three new problem based learning lessons, presented them virtually at the Sciematics 2021 Conference, and added them to our website. We also created a video about our new problem based learning lessons and [added the video to our YouTube Channel](#).
- Gave presentations to students and teachers virtually.
- Celebrated World Rivers Day by having a booth at the 33rd Street Fair in Saskatoon. At our booth, we distributed information about our organization, about Partners FOR the Saskatchewan River Basin, and About South Saskatchewan River Watershed Stewards.
- Worked with a volunteer to write the fact sheet "Asbestos in Water and Asbestos Cement Water Pipes". We put it and its French translation on our website.
- Made plans to expand our Operation Water Drop Test Results Submission website into the Safe Drinking Water Foundation Test Results Submission Website to make it possible for educators to also enter results from using digital TDS meters and digital pH meters, and secured funding to make this expansion possible.
- Gave our first in-person presentation in over a year, thanks to Saskatchewan Environmental Society, who invited us to present at their Student Action for a Sustainable Future Community Partners Professional Development Day.
- Became a Content Provider for Connected North and delivered our first water testing sessions to teachers and students in remote communities.



# **SAFE DRINKING WATER FOUNDATION**

**Auditor's Report**

**Financial Statements**

**December 31, 2021**

## INDEPENDENT AUDITOR'S REPORT

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

### *Report on the Financial Statements*

#### *Opinion*

We have audited the financial statements of **Safe Drinking Water Foundation**, which comprise the statement of financial position as at **December 31, 2021** 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, the accompanying financial statements present fairly, in all material respects, the financial position of **Safe Drinking Water Foundation** as at **December 31, 2021** 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 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 **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 29, 2022



Chartered Professional Accountants




# SAFE DRINKING WATER FOUNDATION


## STATEMENT OF FINANCIAL POSITION

December 31, 2021  
with comparative figures for 2020

	<u>Operating</u> <u>Fund</u>	<u>Capital</u> <u>Fund</u>	<u>Total</u> <u>2021</u>	<u>Total</u> <u>2020</u>
<b><u>ASSETS</u></b>				
Current assets:				
Cash	\$ 2,833	-	2,833	27,587
Short-term investments (Note 3)	196,000	-	196,000	176,000
Accounts receivable	6,326	-	6,326	2,458
Inventory	18,660	-	18,660	16,887
Deferred government assistance (Note 8)	20,000	-	20,000	20,000
Prepaid expenses	1,390	-	1,390	1,339
Total current assets	<u>245,209</u>	-	<u>245,209</u>	<u>244,271</u>
Capital assets (Note 4)	<u>-</u>	<u>1,036</u>	<u>1,036</u>	<u>1,294</u>
	<u>\$ 245,209</u>	<u>1,036</u>	<u>246,245</u>	<u>245,565</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 3,802	-	3,802	5,199
Deferred revenue (Note 5)	40,685	-	40,685	55,235
Total current liabilities	<u>44,487</u>	-	<u>44,487</u>	<u>60,434</u>
Long-term debt (Note 8)	<u>54,422</u>	-	<u>54,422</u>	<u>54,422</u>
Total liabilities	98,909	-	98,909	114,856
Fund Balances:				
Capital fund	-	1,036	1,036	1,295
Operating fund	<u>146,300</u>	-	<u>146,300</u>	<u>129,414</u>
Total fund balances	<u>146,300</u>	<u>1,036</u>	<u>147,336</u>	<u>130,709</u>
	<u>\$ 245,209</u>	<u>1,036</u>	<u>246,245</u>	<u>245,565</u>

**APPROVED ON BEHALF OF THE BOARD:**

  
 \_\_\_\_\_ Director

  
 \_\_\_\_\_ Director

See accompanying notes to the financial statements.

# SAFE DRINKING WATER FOUNDATION

## STATEMENT OF REVENUES AND EXPENDITURES

Year ended December 31, 2021  
with comparative figures for 2020

	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Total 2021</u>	<u>Total 2020</u>
Revenue	\$ 69,613	-	69,613	77,236
Expenditures:				
Amortization	-	259	259	324
Courier and postage	2,355	-	2,355	5,066
Education programs expenses	13,932	-	13,932	24,598
Fundraising expense	-	-	-	233
Insurance	980	-	980	1,004
Interest and bank charges	672	-	672	1,187
Meals and entertainment	-	-	-	36
Printing	130	-	130	269
Professional fees	4,917	-	4,917	4,982
Rental	9,225	-	9,225	9,225
Salaries and wages	34,671	-	34,671	54,674
Supplies	2,274	-	2,274	170
Technical	4,031	-	4,031	3,625
Telephone	1,200	-	1,200	1,281
Website	458	-	458	313
	<u>74,845</u>	<u>259</u>	<u>75,104</u>	<u>106,987</u>
Other income:				
Government assistance (Note 10)	20,897	-	20,897	50,545
Interest income	1,221	-	1,221	1,658
	<u>22,118</u>	<u>-</u>	<u>22,118</u>	<u>52,203</u>
Excess (deficiency) of revenues over expenditures	<u>16,886</u>	<u>(259)</u>	<u>16,627</u>	<u>22,454</u>

See accompanying notes to the financial statements.

# SAFE DRINKING WATER FOUNDATION

## STATEMENT OF FUND BALANCES

Year ended December 31, 2021  
with comparative figures for 2020

	<b><u>Operating Fund</u></b>	<b><u>Capital Fund</u></b>	<b><u>Total 2021</u></b>	<b><u>Total 2020</u></b>
Fund balances, beginning of year	129,414	1,295	130,709	108,255
Excess (deficiency) of revenues over expenses	<u>16,886</u>	<u>(259)</u>	<u>16,627</u>	<u>22,454</u>
Fund balances, end of year	<u>\$ 146,300</u>	<u>1,036</u>	<u>147,336</u>	<u>130,709</u>

See accompanying notes to the financial statements.

# SAFE DRINKING WATER FOUNDATION

## STATEMENT OF CASH FLOWS

Year ended December 31, 2021  
with comparative figures for 2020

	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Total 2021</u>	<u>Total 2020</u>
<b>Cash provided by (used in):</b>				
Operating activities:				
Excess (deficiency) of revenues over expenditures	\$ 16,886	(259)	16,627	22,454
Item not involving an outlay of cash:				
Amortization	<u>-</u>	<u>259</u>	<u>259</u>	<u>324</u>
	16,886	-	16,886	22,778
Changes in non-cash working capital:				
Accounts receivable	(3,867)	-	(3,867)	(21,662)
Inventories	(1,773)	-	(1,773)	(7,290)
Prepaid expenses	(51)	-	(51)	(754)
Accounts payable and accrued liabilities	(1,399)	-	(1,399)	330
Deferred revenues	<u>(14,550)</u>	<u>-</u>	<u>(14,550)</u>	<u>(7,184)</u>
	<u>(4,754)</u>	<u>-</u>	<u>(4,754)</u>	<u>(13,782)</u>
Investing activities:				
Investments	<u>(20,000)</u>	<u>-</u>	<u>(20,000)</u>	<u>(18,052)</u>
Financing activities:				
Advance of long-term debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,422</u>
Net change in cash during the year	(24,754)	-	(24,754)	22,588
Cash position, beginning of year	<u>27,587</u>	<u>-</u>	<u>27,587</u>	<u>4,999</u>
Cash position, end of year	<u>\$ 2,833</u>	<u>-</u>	<u>2,833</u>	<u>27,587</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, 2021

### 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, 2021

### 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 debt are initially recorded at their fair value and are subsequently measured at amortized cost, net of any provisions for impairment.

### 3. SHORT TERM INVESTMENTS

	<u>2021</u>	<u>2020</u>
Guaranteed Investment Certificates	\$ <u>196,000</u>	\$ <u>176,000</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 are at 0.60% per annum.

### 4. CAPITAL ASSETS

		<u>2021</u>		<u>2020</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Computer hardware	\$ 6,483	6,147	336	419
Furniture and fixtures	2,082	1,618	464	580
Leasehold improvements	<u>4,995</u>	<u>4,759</u>	<u>236</u>	<u>295</u>
	<u>\$ 13,560</u>	<u>12,524</u>	<u>1,036</u>	<u>1,294</u>

# SAFE DRINKING WATER FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2021

### 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:			2021	2020
	<u>Donation received</u>	<u>Deferred revenue adjustment</u>	<u>Donation revenue</u>	<u>Donation revenue</u>
Dakota Dunes CDC	-	-	-	2,550
Gibson Energy	-	-	-	4,420
Mosaic	20,000	(340)	19,660	19,975
Pembina Pipeline	-	3,995	3,995	22,185
Thomas Sill Foundation	10,000	8,470	18,470	(7,620)
W. Garfield Foundation	-	3,700	3,700	11,854
Other corporate donors	12,762	-	12,762	18,663
Other foundation donors	5,090	(1,275)	3,815	-
Other individual donors	<u>2,766</u>	<u>-</u>	<u>2,766</u>	<u>1,345</u>
	<u>\$ 50,618</u>	<u>14,550</u>	<u>65,168</u>	<u>73,372</u>

Balance, beginning of year	\$ 55,235
Plus: amount received in year	31,275
Less: amount recognized as revenue in the current year	<u>(45,825)</u>
Balance, end of year	<u>\$ 40,685</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, 2021, 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:

2022	\$ 9,450
2023	5,513

# SAFE DRINKING WATER FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2021

### 8. LONG-TERM DEBT

	<u>2021</u>	<u>2020</u>
Canada Emergency Business Account loan, interest-free until December 31, 2023. \$20,000 forgivable if \$40,000 repaid by December 31, 2023.		
After December 31, 2023, repayable in monthly interest only installments at 5.0% per annum, principal must be fully repaid by December 31, 2025.	\$ 60,000	60,000
Deferred contribution for interest on long-term debt	<u>(5,578)</u>	<u>(5,578)</u>
Carrying amount	<u>\$ 54,422</u>	<u>54,422</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 prior year. This amount is being amortized to offset the notional interest expense accreted on the long-term debt. During 2021, \$nil 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:

2022	\$ -
2023	60,000

### 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 Foundation's risk exposure and concentrations at December 31, 2021.

#### 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, 2021

### **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 is forgiven if the remainder is repaid in full by December 31, 2023.

#### 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 ended in October 2021.

#### Canada Emergency Rent Subsidy (CERS)

The Foundation is participating in the CERS where eligible businesses and not-for-profit organizations receive a subsidy from the Government of Canada of up to 65% of rental expenses. This has allowed the Foundation to reduce the impact of reduced revenue and has allowed for sustained operations.

The CERS ended in October 2021.

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

**Year ended December 31, 2021**  
with comparative figures for 2020

	<u>2021</u>	<u>2020</u>
Revenue:		
Corporate donations	\$ 9,973	-
Foundation donations	295	-
Federal employment funding	-	3,610
Fundraising income	165	258
Individual donations	1,988	3,045
Interest	1,221	1,658
Government assistance	2,533	46,935
Miscellaneous	-	220
Rebates	278	25
	<u>16,453</u>	<u>55,751</u>
Expenses:		
Amortization	259	324
Courier and postage	-	241
Fundraising expense	-	233
Insurance	980	1,004
Interest and bank charges	672	1,173
Printing	130	269
Professional fees	4,628	4,982
Rent	-	923
Salaries and benefits	1,951	9,973
Supplies	-	24
Technical	-	594
Telephone	-	128
	<u>8,620</u>	<u>19,868</u>
Excess of revenues over expenditures	<u>\$ 7,833</u>	<u>35,883</u>

See accompanying notes to the financial statements.

## SAFE DRINKING WATER FOUNDATION

## SCHEDULE OF PROJECTS

## REVENUES AND EXPENDITURES

Year ended December 31, 2021  
with comparative figures for 2020

SDWT PROJECT

	<u>2021</u>	<u>2020</u>
Revenue:		
Expenditures:		
Salaries and benefits	1,774	5,763
Courier and postage	-	12
Interest and bank charges	-	14
Meals and entertainment	-	36
Supplies	-	8
Technical	765	618
	<u>2,539</u>	<u>6,451</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(2,539)</u>	<u>(6,451)</u>

WEBSITE

	<u>2021</u>	<u>2020</u>
Revenue:	-	-
Expenditures:		
Salaries and benefits	\$ 2,000	4,927
Technical	303	202
Website	458	313
	<u>2,761</u>	<u>5,442</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(2,761)</u>	<u>(5,442)</u>

See accompanying notes to the financial statements.

## SAFE DRINKING WATER FOUNDATION

## SCHEDULE OF PROJECTS

## REVENUES AND EXPENDITURES

Year ended December 31, 2021  
with comparative figures for 2020

SCHOOL PROGRAMS

	<u>2021</u>	<u>2020</u>
Revenue:		
Canadian school registration	\$ 3,876	3,511
Corporate contributions	26,444	67,643
Foundation donations	25,690	2,534
Government assistance	18,365	-
Individual donation	778	-
Presentations	<u>125</u>	<u>-</u>
	<u>75,278</u>	<u>73,688</u>
Expenditures:		
Courier and postage	2,355	4,813
Education programs expenses	13,932	24,597
Professional fee	289	-
Rent	9,225	8,302
Salaries and benefits	28,946	34,012
Supplies	2,274	138
Technical	2,963	2,211
Telephone	<u>1,200</u>	<u>1,153</u>
	<u>61,184</u>	<u>75,226</u>
Excess of revenue over expenditures	<u>\$ 14,094</u>	<u>(1,538)</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 educate the leaders of today and tomorrow about drinking water quality issues and solutions without your support!

Thank you so much to teachers, the Sciematics 2021 Organizing Committee, and to Saskatchewan Environmental Society for inviting us to give presentations!

Thank you so much to Connected North for reaching out to us and inviting us to be a content provider!

Thank you to the teachers and students who welcome our kits into their classrooms! An extra thank you to the teachers who send us pictures of their students using the kits, who evaluate our educational programs, and who enter their students' results into our Operation Water Drop Test Results Submission Website!

Thank you to South Saskatchewan River Watershed Stewards and Partners FOR the Saskatchewan River Basin for working with us on World Rivers Day activities!

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

Maureen Aesie

Gabriela Barrientos-Silva

Leslee Beavis

Fred Bissler

Teresa Bomersbach

Tim Bonish

Kayla Bustos

Jania Chilima

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

John Cox

Chloe Ferrell

Daniel Halliday

Christine Irwin

Earl Kreutzer

Veronica Lorimer

Robert Mariano

Laura McClure

Terry McCormick

McMaster University Alumni Association



Tyler McPherson  
Lynne Melvin  
Tim Molnar  
Rod Nelson  
Kayla Nickle  
Farahnaz Ostadalinaghi  
Lesia Payne (Founder and UX Director, Lesia Design and Digital)  
Miriam (Mimi) Shell  
Margaret Stewart  
Matt Tosoff  
Ioannis Vogiatzoglou  
Britt Welter-Nolan  
Anna Wolynice



# 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 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 or monthly donation to help us to educate the leaders of today and tomorrow about Canadian drinking water quality issues and solutions. Alternatively, you can 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 because 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 leave a legacy and 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, it looks like it will become endemic rather than cease to exist. Therefore, we are going to moderate our goal for next year and set a goal of sending 500 water testing kits to schools and for them to be used by 15,000 students in a hands-on manner.

We are excited to expand our Operation Water Drop Test Results Submission Website into our Safe Drinking Water Foundation Test Results Submission Website that will also be able to collect results from the use of digital TDS and digital pH meters!

We continue to struggle to find a consistent, long-term Kit Coordinator, so we hope that we will find sufficient help next year.

We hope to be able to hold our second Student Action on Canadian Water Attitudes Competition next year!

Hopefully, next year will bring even more donations from generous corporations, foundations, and individual donors.





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# CONTACT US

If you have any questions about our charity, would like to discuss donating funds, would like to discuss volunteering, or have any other feedback, please feel free to contact us!

Our mailing address is:  
Safe Drinking Water Foundation  
#1-912 Idylwyld Drive North  
Saskatoon, SK S7L 0Z6

Become a member of our Facebook Group:  
<https://www.facebook.com/groups/safedrinkingwaterfoundation/>

Like our Facebook Page: <https://www.facebook.com/safedrinkingwaterfoundation>

Watch the videos on our YouTube Channel:  
<https://www.youtube.com/c/SafeDrinkingWaterFoundation>

Connect with us on LinkedIn: <https://ca.linkedin.com/company/sdwf>

Follow us on Twitter: <https://twitter.com/SafeDrinkingWa1>



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