771 million people in the world do not have clean water close to home. That’s one in ten people.

Almost 1.7 billion people in the world do not have a decent toilet of their own. That’s one in five people.

2.3 billion people have nowhere to wash their hands with soap and water at home. That’s one in three people.

Over 300,000 children under five die every year from diarrheal diseases caused by poor water and sanitation. That’s more than 800 children a day, or one child every two minutes.

Almost half of healthcare facilities globally do not have adequate amenities to clean hands where care is provided.

Globally, 29% of schools do not have a basic water service. That means 546 million children attend school without drinking water.

WaterAid is an international charitable organization, determined to make clean water, decent toilets, and good hygiene normal for everyone, everywhere within a generation. Only by tackling these three essentials in ways that last can people change their lives for good.

Our mission
WaterAid’s mission is to transform the lives of the poorest and most marginalized people by improving access to safe water, sanitation, and hygiene.

Our vision
WaterAid’s vision is a world where everyone, everywhere has safe water, sanitation, and hygiene.

Our values
They define our culture and unite us across the many countries in which we work. They are at the very heart of WaterAid – who we are, what we do and how we do it.

- Accountability
- Collaboration
- Courage
- Innovation
- Integrity
- Respect

WaterAid acknowledges that our office, located in Ottawa, is on the unceded, unsurrendered Territory of the Anishinaabe Algonquin Nation, whose presence here reaches back to time immemorial. We honor and pay our respect to these lands, and to all First Nations, Inuit and Métis Peoples throughout Turtle Island.

About WaterAid Canada

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The Challenge

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The year 2022-2023 marked a significant period of transition and transformation at WaterAid Canada, including welcoming, Martin Munro as Chair of the Board of Directors, and Justin Murgai as Chief Executive Officer. Together, we share a deep commitment and vision to expand WaterAid Canada’s programmatic impact, foster diversity and inclusivity within our organization, engage more Canadians in our mission to enhance sustainable access to water, sanitation and hygiene (WASH), and work towards building a better understanding of how our mission may support Truth and Reconciliation in Canada.

Aligned with WaterAid’s Global Strategy, WaterAid Canada also launched its Strategic Plan tailored to leverage our nearly-four decades of expertise as a pioneering WASH organization in Canada. This 10-year framework empowers us to work towards building a better understanding of how our mission may support Truth and Reconciliation in Canada.

The climate crisis is a water crisis, and as it intensifies, water sources are drying or becoming contaminated, making an already dire situation worse and making our mission even more vital. Women and girls continue to be disproportionately impacted, limiting their opportunities, and reinforcing existing inequalities. By addressing WASH disparities, we can empower women, enhance their societal participation, and contribute to a more equitable and sustainable future.

While the challenges before us are monumental, WaterAid continues to make remarkable strides. Last year alone, as an international federation we directly reached 2.8 million people with clean water, 1.9 million people with improved sanitation and 4.7 million people with hygiene services.

Contributing to this impact, our team in Canada concluded the WASH for Healthy Learning program in Malawi, in partnership with the Pathy Family Foundation. Despite internal and external challenges brought by the Covid-19 Pandemic, the initiative reached over 25,000 students in four schools with 37 newly constructed water access points and 99 gender-inclusive sanitation facilities. The support from our donors through annual and monthly donations, stocks, and bequests contributed to much success across multiple programs. And for a third consecutive year, the Canadian Tilling Foundation funded a match campaign – their support has helped us raise $61,806! We were also proud to accept the “Best Contribution to Workplace Mental Health (Under 20 Staff)” award from Charity Village Canada for our focus on workplace well-being.

As we look towards the year ahead, we are eager and excited to begin planning for new programs with Global Affairs Canada, as well as new partners including the International Development Research Centre (IDRC), the United Kingdom’s Foreign, Commonwealth, and Development Office (FCDO), Nutrition International, SickKids Centre for Global Child Health, Veterinarians Without Borders and UNU-INWEH. These collaborations will see WaterAid Canada’s impact in Burkina Faso, Ghana, Malawi, Rwanda, Tanzania, and Pakistan, and will help us ensure that safe and sustainable WASH services reach everyone, everywhere.

None of these achievements would be possible without the unwavering dedication of our donors, board members, and our devoted team. We thank you for walking along us on this journey to enable change, empower communities, and lay the foundation for a future where clean, safe water and improved sanitation are a reality for all.

Sincerely,

Martin Munro
Chair of the Board of Directors

Justin Murgai
Chief Executive Officer
In 2022, WaterAid launched a ten-year Global Strategy Ending the water, sanitation, and hygiene crisis together – for everyone, everywhere, that significantly increases our ambition and strengthens our approach to accelerating progress towards achieving Goal 6 of SDGs. This goal is at the heart of everything we do.

The scale of the water, sanitation and hygiene (WASH) crisis calls for greater urgency, and that is why this new strategy is bolder and more ambitious than our previous.

While continuing to reach millions of people directly, we will leverage our expertise and work with partners and allies to reach hundreds of millions of people through systemic change. By 2032, our ambition through our work is to see 400 million more people with sustainable and safe WASH, and $15 billion more a year mobilized for WASH in low- and middle-income countries.

WaterAid’s Global Strategy provides the framework for WaterAid Canada’s ten-year Strategic Plan (2022-2032), which addresses core issues of the global WASH crisis with an enhanced focus on gender equality and on climate-resilient WASH services. WaterAid Canada’s Strategic Plan is guided by four overarching goals that reflect our specific strengths in the WaterAid Federation and have been structured to contribute to the goals set forth by WaterAid Canada will work closely with our colleagues across the global WaterAid Federation, the Government of Canada, the private sector, policymakers, philanthropists, and our supporters to employ context-specific solutions to meet our goals.

To have the greatest impact, we coordinate activities and make decisions collectively with six other national members of the WaterAid Federation: Australia, India, Japan, Sweden, the United Kingdom, and the United States. We bring together our different experiences and expertise to build strong connections and stay focused on our vision of a world where everyone has access to clean water, sanitation and hygiene (WASH).

Together, our goal is to advocate for the United Nations’ Sustainable Development Goals (SDGs), especially Goal 6, that aims to achieve universal and equitable access to safe and affordable drinking water and sanitation for all. The SDGs are a set of goals that were adopted in 2015 by all United Nations Member States to be achieved by 2030. They provide a shared blueprint to achieve peace and prosperity for people and for the planet, now and into the future.

WaterAid Canada’s strategic goals

1. Inspire Canadians to transform lives through sustainable and safe WASH;

2. Enable sustainable universal access to WASH in the communities and districts where we work;

3. Empower women and girls and increase their leadership opportunities;

4. Influence decision makers and allies to recognize and prioritize WASH as a critical investment in human development and rights.

SDG 6 explained

We have seen that real progress is possible when WASH policies and programs are prioritized in national development together with the necessary funding. But mid-way to the deadline set by the SDGs, there remains much work to be done – 2 billion people still do not have a safely managed water service at home and 3.6 billion still do not have a safely managed sanitation service at home. To achieve the goal of universal access by 2030 set by the SDGs, rates of progress need to quadruple. WASH is the foundation for healthy, productive, and inclusive societies and is intrinsically linked to the most serious issues our world is currently facing. Water is at the core of achieving the SDGs, and investments in universal access to WASH services is crucial for effective and sustainable interventions across other SDGs, specifically those of education, health, climate action, and gender equality.

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Where we work

Global map displays WaterAid’s programs as of June 2022

Countries of global significance

Throughout our work we prioritize ways of working that maximize our impact with the resources we have. As part of this process, we have identified five countries as having greater global significance. These are Bangladesh, Ethiopia, India, Nigeria and Pakistan. Each of these countries has a large population whose lives will be significantly affected by improvements in water, sanitation and hygiene (WASH). Crucially, they also wield regional, and in many cases global, influence. Changes in these countries will have a positive effect in others.

WaterAid has offices in over 30 countries, changing millions of lives every year with clean water, decent toilets, and good hygiene. In 2022/23 WaterAid Canada directly oversaw programs in Burkina Faso, Ghana, India, Liberia, Malawi, Mozambique, Liberia, Pakistan, Sierra Leone and Uganda.

Our 2022 Global Reach

The figures refer to the people WaterAid has directly reached as an international federation, globally, between 1 April 2022 – 31 March 2023 through services delivered together with our partners. These figures only show part of our impact. To make lasting change happen on a massive scale, we also convince governments to change laws; link policy makers with people on the ground; change attitudes and behaviors; pool knowledge and resources; and, rally support from people and organizations around the world. Through this work we are able to reach many more people than those shown above.

- **Clean water**
  - 413,000 household members with access to clean water
  - 154,000 school students with clean water
  - 2,194,000 patients with access to clean water through healthcare facilities

- **Improved sanitation**
  - 1,805,000 household members with decent toilets
  - 1,036,000 school students and decent toilets
  - 1,868,000 patients with access to decent toilets through healthcare facilities

- **Good hygiene**
  - 129,000 household members with good hygiene
  - 135,000 school students with good hygiene
  - 1,612,000 patients with good hygiene in healthcare facilities

Country offices

8 Colombia
9 Sierra Leone
10 Liberia
11 Mali
12 Burkina Faso
13 Ghana
14 Niger
15 Nigeria
16 Ethiopia
17 Uganda
18 Rwanda
19 Tanzania
20 Zambia
21 Malawi
22 Mozambique
23 Madagascar
24 Kingdom of eSwatini
25 Pakistan
26 Nepal
27 Bangladesh
28 Myanmar
29 Cambodia
30 Timor-Leste
31 Papua New Guinea

Regional offices

32 Senegal
33 South Africa

Federation members

1 Canada
2 United States
3 United Kingdom
4 Sweden
5 India
6 Japan
7 Australia
**Our Current Programs**

**Burkina Faso, Liberia, Sierra Leone and Pakistan**

HerWASH: Sexual and Reproductive Health and Rights program in Burkina Faso, Liberia, Sierra Leone, and Pakistan has continued to provide quality, gender-responsive, and age-appropriate menstrual health and hygiene education for women and girls in vulnerable communities. This past year, construction was completed in 71 schools across all four countries and included the rehabilitation of 84 latrines and 37 water access points.

**India**

Project Boond is working to improve the quality of life of marginalized communities in Bihar State through increased access to safe and affordable drinking water and the promotion of hygiene education through collaboration with local artists. This past year, 27 community handpumps were rehabilitated, benefiting over 3,000 community members, and almost 1,000 students and teachers in three schools now have access to sustainable water sources.

**Ghana, Mozambique, and Uganda**

Program activities began this past year under the Sexual Health and Reproductive Education program (SHARE), in Ghana, Mozambique, and Uganda. Activities included engaging local and national governments, as well as community leaders, local organizations, and the wider communities where program activities are set to occur. Over the last year, 105 government health officials in Ghana and Uganda participated in training focused on budgeting for inclusive WASH needs in schools, and almost 1,100 community members participated in awareness raising events in Mozambique.

**Malawi**

The WASH for Healthy Learning program in Malawi, improved the education, health, and nutrition status of children in four schools in Lilongwe District. Through this program, 37 water access points and 28 menstrual hygiene management facilities were constructed; 99 latrine structures were constructed or rehabilitated; and four water storage tanks with a combined capacity of 20,000 litres were installed. Despite unforeseen challenges posed by the COVID-19 pandemic to infrastructure construction, hygiene education initiatives, and sustainability, WASH for Healthy Learning reached over 25,000 students in four schools and saw many successes. We remain committed to the communities we serve in the region and are presently working towards overcoming the challenges.

Learn more about WaterAid Canada’s programs at [www.wateraid.org/ca/programs](http://www.wateraid.org/ca/programs)
Esther is a Registered Nurse at Buyende Health Centre III in eastern Uganda who participated in one of SHARE’s WASH FIT trainings in 2022, alongside her colleague. Together, Esther and her colleague have developed a long-term facility improvement plan for the centre that will contribute to improving the quality of care provided to patients.

As part of the improvement plan, they have already installed handwashing stations throughout the centre for both patients and staff, and have put in drinking water stations in exam rooms for patients.

“We never used to give water for drinking to patients taking medicine here in our presence. For example, we have some medicine [anti-malarial medication] we give to expectant mothers, but we would give them the medicine to take at their home and many expectant mothers never used to take this medicine.”

Now, with the newly installed drinking water station in the maternity ward, patients are required to take their medicine at the center, in the presence of a nurse or doctor.

“Now there is a decrease in the number of pregnant women coming to the hospital when they are sick, particularly with diseases like malaria.”

Following the WASH FIT training, WaterAid supplied the centre with Personal Protective Equipment (PPE), one of the essential components of the centre’s improvement plans.

“I’m glad that after the training WaterAid gave us gumboots, surgical and examination gloves, plastic reusable aprons, and face masks, these are very crucial in prevention and control or cross infections when working from one patient to another.”

With gratitude, Esther is inspired by the changes she’s seen so far at the centre and is now better able to serve her community, leading to better health outcomes.

“Now I can talk with confidence that after the training we are in position to implement most of the WASH FIT recommendations.”

The Sexual Health and Reproductive Education (SHARE) Project aims to remove barriers to health-related human rights and improve access to sexual and reproductive education and gender-responsive health services for young people, especially for girls and young women, in Ghana, Mozambique and Uganda. Launched in 2022 through a partnership between Right To Play, FAWE, and WaterAid, the project is made possible with the financial support of the Government of Canada provided through Global Affairs Canada and with technical assistance provided by FHI 360.

An essential component of SHARE is training healthcare workers on the World Health Organization’s (WHO) Water, Sanitation, and Hygiene Facilities Improvement Tool (WASH FIT). WASH FIT was developed to improve the overall quality of care at healthcare facilities while providing a framework for healthcare workers to create an ongoing improvement plan for their facility. WASH FIT takes a holistic approach to healthcare, looking at multiple components: water, sanitation, medical waste, hand hygiene, cleaning and disinfection, environmental management, and facility management.
Shumaila, lives in a small village about an hour outside Thatta City, Pakistan. Shumaila first became involved with the HerWASH program by attending a Community Champion training that focused on menstrual hygiene management (MHM) and community education.

The Community Champion training was complemented by a multiday training workshop that focused on MHM education, the reproductive cycle, leadership skills, and entrepreneurship.

“The training opened my eyes to the challenges women face when it comes to menstrual hygiene,” Shumaila stated. “I realized that I could play a crucial role in breaking the taboos and providing affordable solutions for women in my community.”

Following the trainings, Shumaila started her entrepreneurial journey by creating MHM kits consisting of handsewn pads and underwear to sell to women in her community.

“I wanted to ensure that women have access to affordable and quality menstrual materials... It's not just about making money; it's about making a difference in the lives of women.”

Since first participating in the program training over two years ago, she has been passionately educating people in her community, aiming to break down barriers and end the stigmas associated with menstruation.

“I believe that every woman deserves to have a healthy and dignified menstrual experience,” Shumaila expressed. “Through education and awareness, we can change mindsets and empower women to take control of their menstrual health.”

With a sense of pride, Shumaila has embraced her identity as an entrepreneur and MHM advocate, finding purpose in her work.

“Seeing the positive impact I have made in the lives of women in my community gives me immense satisfaction.”

Through her determination and commitment, Shumaila aims to create lasting change and ensure that every woman in her community has access to affordable and reliable menstrual hygiene products.

“It’s not just about the products; it’s about breaking barriers, challenging norms, and empowering women... I want to empower other women to become self-reliant and create their own opportunities.”

Shumaila was trained as part of the HerWASH: Sexual and Reproductive Health and Rights program funded by the Government of Canada through Global Affairs Canada. HerWASH activities are set to conclude in the fall of 2023 after nearly five years of meaningful work integrating the construction and rehabilitation of WASH infrastructure with quality, gender-responsive, and age-appropriate menstrual health and hygiene (MHH) education in schools, communities, and healthcare facilities in Burkina Faso, Sierra Leone, Liberia, and Pakistan.
Prior to Creating Waves of Change, Manjakandriana had the lowest rate of access to water and toilets in Madagascar; three quarters of the population did not have access to clean water and 70% did not have access to a decent toilet. Children were especially affected, with the district previously having one of the highest child mortality rates in Madagascar.

Now Marolahy, along with nearly 3,000 other students across the district, have access to clean water supply, accessible toilet blocks, and hygiene facilities and training. Now that he no longer spends time fetching water for his school, Marolahy can spend more time in class and studying.

"Before, we used to collect water far away down the hill for the school and it was dirty water. It was a very tough task fetching water, as the water source is located nearby the rice fields and the school on top of a hill."

The new toilet blocks in Marolahy’s school are accessible for students with disabilities, and gender segregated for students’ privacy, which has especially helped female student better manage their menstruation. Now that students no longer must leave school to relieve themselves, every student can participate in all their classes throughout the day.

"It is so nice to have toilet and taps here. It is so clean. It is not like the one we used before. That one was dirty, and it was a struggle to get in. It smelled bad and there was dirt everywhere inside and around it. This one is different, nice, clean and with taps outside for washing hands."

When there is clean, running water in schools, students are able to stay hydrated and concentrate, helping them reach their full potential. With the new water, sanitation, and hygiene infrastructure, Marolahy is able to continue his studies.

"We can drink water whenever we like now, and we know the water we have here is clean."

Like many of his classmates, Marolahy has big dreams for the future, “When I am older, I wanted to be a teacher like my aunt!”

Clean water, decent toilets, and good hygiene at Marolahy’s school and in his community are giving him room to do exactly what he should be doing - being a kid, running in the playground, and laughing with his friends, rather than worrying about where his next drink of water is coming from.

“One of the water points is located just outside our home... It makes my life so easier, as I have always been the one who is in charge of collecting water. It gives me extra time to learn my lessons, or just to hang out with my friends in my village.”

Our Global Impact

Meet Marolahy from Madagascar

Marolahy, lives in the district of Manjakandriana, located 47 km outside of Madagascar’s capital city, Antananarivo.

Until recently, Marolahy’s school in Manjakandriana had no access to clean water and only limited access to toilets. Without either, it was difficult for students to practice proper hygiene behaviours, endangering the health of students.

Over the last four-years the Creating Waves of Change program, has worked in Manjakandriana to help transform lives with clean water, decent toilets, and good hygiene. Marolahy “now, we have toilets, urinals, taps and showers here and these really make our life in school much more enjoyable. We have everything we need now, and no one is asked to collect water down by the rice fields anymore.”
Our Global Impact

Meet Gita from Bangladesh

Gita, lives in the village of Tengrakhali near the large city of Kuhlna in southwest Bangladesh. She moved to the village after getting married to her husband in 2001, and until recently, struggled to find clean water for her family. The region has always been susceptible to sea water intrusion, but climate change has exacerbated the issue. The increase in number and severity of cyclones in the region has contaminated water sources, leaving them unsafe to drink.

“[Before], we had to drink water from nearby water sources including ponds and rivers with high salinity levels or with other forms of contamination. This often resulted in outbreaks of diarrhea and dysentery. It also caused prolonged health problems in adults and children.”

In Tengrakhali, women are the family’s water carriers, leaving them unable to pursue an education or seek employment as much of their time is spent collecting water. As more water sources became contaminated, Gita and the other women in the village were forced to travel even further to collect safe drinking water. Over the years, Gita grew increasingly frustrated by the lack of access to water for her family and community. After spending nearly 20 years travelling long distances to collect water, Gita was convinced there must be a solution to the challenges her community faced, but was unsure where to begin.

In 2019, Gita learned of a climate-resilient adaptation initiative in Kuhlna run by WaterAid, in collaboration with Rupantar, a local organization focused on climate change and disaster awareness. The initiative involved installing reverse osmosis plants, a system that decontaminates water with high levels of salinity. Gita knew that Tengrakhali would benefit from a reverse osmosis plant and took the initiative to reach out to Rupantar and WaterAid directly to learn more about their work in Kuhlna.

Gita was asked to form a committee with other like-minded women in her village who would be interested in managing and operating a reverse osmosis plant. The plant would create employment and empowerment opportunities for women while simultaneously providing the village with safe drinking water. Following initial community discussions, Gita and 10 other women formed the Golap Dal (Rose Group) committee and began working with WaterAid and Rupantar.

A plan was put in place where WaterAid and Rupantar would support the establishment of the plant, provide the women with training, and fund the construction of the plant, while Golap Dal would be responsible for raising funds for the initial management of the plant and raise community awareness of the initiative.

After several months of lobbying around the clock to convince the other villagers and elders of the need for a reverse osmosis plant, Golap Dal had won the community over. In February 2020, the construction of the reverse osmosis plant in Tengrakhali was completed.

“Nobody really knew about the reverse osmosis process and we never imagined that we, a few women ourselves, could run this entire plant on our own.”

The plant is now entirely run and managed by Golap Dal, which has grown to 60 members. The plant not only provides safe drinking water for hundreds of families, but also serves as a means of income for the women working at the plant. The women sell the clean water to people in their village and those beyond. “We are now financially independent due to this business,” says Gita.

Being involved in the plant management has also given Gita the confidence to stand in a local election in 2022, where she defeated her rival by more than 1,000 votes.

“Previously, I had to introduce myself as my husband’s name. Now, I have my own identity,” she says. “This will be a great change in my life from a housewife to a political leader … Now my dream is to expand my business and serve the underprivileged so they are not deprived of clean water or a decent toilet.”

Gita’s dream of finding ways to improve the lives of her family and village continues to come true and to grow.

“As a woman, I want to keep working to empower deprived women to have more control over their lives,” she says. “Having my own identity, earning my own income, and not depending on anyone for my needs is very satisfying. It’s time for women to stop confining themselves and their potential within their households only.”

This five-year program started in July 2019 with the aim to promote Climate-Resilient Water Supply and Sanitation services. This program focused on providing water access to 106,000 people in the Khulna Division, Bangladesh by supporting a number of context-appropriate and climate-resilient water technologies, including an entrepreneur model led by groups of disadvantaged women. As of March 2023, the program has already reached 158.71% of beneficiaries planned across the five years with one year of implementation remaining. This program is made possible with the financial support of Severn Trent Water, based in England.
For over 15 years, Diva Salon Spa in Calgary, Alberta has partnered with WaterAid Canada to change lives for good. Diva Salon Spas unwavering commitment to our mission has supported projects in Ethiopia, India, Kenya, Madagascar, Tanzania, and Uganda. Their support has helped to reach more than 100,000 children, women, and men in communities with access to safe water, gender-inclusive latrines, handwashing stations, and hygiene education.

“At Diva Salon Spa, we are passionate about ensuring that everyone, everywhere has their human rights to water, sanitation, and hygiene realized. For 15 years, we have been coming together to support WaterAid Canada during Earth Month and together we have raised $250,000 to date.”

Becky Pace, (former) Marketing Director, Diva Salon Spa

Every year during Earth Month, Diva Salon Spa employees from eight locations across Calgary come together to fundraise in support of WaterAid Canada. Fundraising events are a true community affair, with staff, patrons, and the wider community coming together to make a big impact.

Their unique fundraising activities over the years have included Catwalk for Water, where the Diva team produced a fashion show; employee head shaves, inviting friends and family together to shave each others heads; and of course their staple Walk for Water, where team members and their communities walk together to symbolize the journey that so many people take every day to collect clean water.

This past year, Diva Salon Spa raised over $20,000 in support of WaterAid Canada’s work through their 6 kilometer Walk for Water.

WaterAid Canada proudly recognizes the generosity and commitment of the Diva Salon Spa and its industry family.
Our Finances

- 58.5% Global Affairs Canada
- 13.2% Grants and other contributions
- 28.2% Donations
- 0.1% Investment and other income
- 100.0% Total

Revenue – where our support comes from

- 82.2% International programs
- 12.0% Fundraising
- 5.8% Administration
- 100.0% Total

Expenditures – how our resources were used

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<thead>
<tr>
<th>Summary Statement of Operations</th>
<th>2023</th>
<th>2022</th>
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<tbody>
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<td>Revenue and Contributions</td>
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<td>$2,233,445</td>
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<tr>
<td>Grants and Contributions</td>
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<td>Donations</td>
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<th>Summary Statement of Financial Position</th>
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<tr>
<td>Assets</td>
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<tr>
<td>Current Assets</td>
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<td>Cash</td>
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<td>Investments in quoted shares</td>
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<td>Accounts receivable</td>
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<td>Advances to projects</td>
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<td>Grants and contributions receivable</td>
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<td><strong>Total Current Assets</strong></td>
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<td>LIABILITIES</td>
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<td>Accounts payable and accrued liabilities</td>
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<td>Due to projects</td>
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<tr>
<td>Deferred grants, contributions and donations</td>
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<td><strong>Total Liabilities</strong></td>
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<th>Summary Statement of Changes in Net Assets</th>
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<td>2022 Total</td>
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<td>Balance, beginning of year</td>
</tr>
<tr>
<td>Excess of revenue over expenses</td>
</tr>
<tr>
<td><strong>Balance, end of year</strong></td>
</tr>
</tbody>
</table>

NOTE TO THE SUMMARY FINANCIAL STATEMENTS, MARCH 31, 2023

The summary financial statements, prepared from the audited financial statements for the year ended March 31, 2023, only include the statement of financial position as at March 31, 2023, the statement of operations and the change in net assets for the year then ended. The summary financial statements do not include the statement of cash flows, the accounting policies and additional information used in the complete financial statements prepared in accordance with Canadian accounting standards for not-for-profit organizations. Complete audited financial statements are available at: https://www.wateraid.org/ca/our-annual-reports.
INDEPENDENT AUDITOR’S REPORT

To the Board of Directors of
WaterCan/Eau vive Corporation

Opinion

We have audited the financial statements of WaterCan/Eau vive Corporation (the Corporation), which comprise the statement of financial position as at March 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 2023, and the results of its operations and its 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 the Corporation 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 the 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 Corporation’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Corporation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation’s financial reporting process.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.