

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination)

YYYY	MM	DD
2 0 2 2	0 5	3 1

 to

YYYY	MM	DD
2 0 2 2	1 2	3 1

- Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)
- Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

Given Name(s)

Lauwers

Nicholas

Office for Which the Candidate Sought Election

Ward Name or Number (if any)

Councilor

11

Municipality

Hamilton

Spending Limit

Contribution Limit

General

Parties and Other Expressions of Appreciation

Contributions from Candidate and Spouse

\$21,531.65

\$ 2153.17

\$8,889.80


I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

Nicholas Lauwers

, declare that to the best of my knowledge and

belief that these financial statements and attached supporting schedules are true and correct.



Signature of Candidate

2023/03/29

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

Time Filed

Initial of Candidate or Agent (if filed in person)

Signature of Clerk or Designate

2023/03/30

1:34 pm




City of Hamilton

MAR 30 2023

Elections

Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution

Amount borrowed

\$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	22,415.00
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution from Part III of Schedule 2)	+ \$	
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	

Total Campaign Income (Do not include loan)

= \$ 22,415.00 C1

EXPENSES (Note: Include the value of contributions of goods and services)

Expenses subject to general spending limit

Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1)	+ \$	
Advertising	+ \$	1,185.37
Brochures/flyers	+ \$	10,477.24
Signs (including sign deposit)	+ \$	3,156.66
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	5,294.72
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	122.50
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	

Total Expenses subject to general spending limit

= \$ 20,236.49 C2

Expenses subject to spending limit for parties and other expressions of appreciation

1.	+ \$	
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2.	_____	+ \$	
3.	_____	+ \$	
4.	_____	+ \$	
5.	_____	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$	C3

Expenses not subject to spending limits

Accounting and audit		+ \$	2,131.51	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)		+ \$		
Office expenses incurred after voting day		+ \$		
Phone and/or internet expenses incurred after voting day		+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day		+ \$		
Bank charges incurred after voting day		+ \$	47.00	
Interest charged on loan after voting day		+ \$		
Expenses related to recount		+ \$		
Expenses related to controverted election		+ \$		
Expenses related to compliance audit		+ \$		
Expenses related to candidate's disability (provide full details)				
1.	_____	+ \$		
2.	_____	+ \$		
3.	_____	+ \$		
4.	_____	+ \$		
5.	_____	+ \$		
Other (provide full details)				
1.	_____	+ \$		
2.	_____	+ \$		
3.	_____	+ \$		
4.	_____	+ \$		
5.	_____	+ \$		
Total Expenses not subject to spending limits		= \$	2,178.51	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 22,415.00 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses Income minus Total Expenses) (C1 – C5)		+ \$	0	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign		- \$		
Surplus (or deficit) for the campaign				= \$ 0 D2

If line D2 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 – Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse	+	\$	2,165.00	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+	\$		
Total value of contributions not exceeding \$100 per contributor (Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).)	+	\$	50.00	
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Table 3 and Table 4) (Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).)	+	\$	20,200.00	
Less: Ineligible contributions paid or payable to the contributor (Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25)	-	\$		
Total Amount of Contributions (record under Income in Box C)	=	\$	22,415.00	1A

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Total		

Additional information is listed on separate supplementary attachment, if completed manually.

Table 2: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
(Note: Value must be recorded as a contribution from the candidate and as an expense.)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
Total				

Additional information is listed on separate supplementary attachment, if completed manually.

Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse

Table 3: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
See Attached			20,200.00	
Total			20,200.00	

Additional information is listed on separate supplementary attachment, if completed manually.

Table 4: Contributions in goods or services from individuals other than candidate or spouse

Note: Must also be recorded as Expenses in Box C.)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Total				

Additional information is listed on separate supplementary attachment, if completed manually.

Total for Part III – Contributions exceeding \$100 per contributor

(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions) \$ 20,200.00 1B

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held.

Additional schedule(s) attached, if completed manually.

Fundraising Event/Activity 1

Description of fundraising event/activity _____

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person) \$ _____ 2A

If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold x _____ 2B

Total Part I (2A X 2B) (include in Part I of Schedule 1) = \$ _____

Part II – Other revenue deemed a contribution

Provide details (e.g., revenue from goods sold in excess of fair market value)

1.	_____	+ \$
2.	_____	+ \$
3.	_____	+ \$
4.	_____	+ \$
5.	_____	+ \$

Total Part II (include in Part I of Schedule 1) = \$ _____

Part III – Other revenue not deemed a contribution

Provide details (e.g., contribution of \$25 or less; goods or services sold for \$25 or less)

1.	_____	+ \$
2.	_____	+ \$
3.	_____	+ \$
4.	_____	+ \$
5.	_____	+ \$

Total Part III (include under Income in Box C) = \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

1.	_____	+ \$
2.	_____	+ \$
3.	_____	+ \$
4.	_____	+ \$
5.	_____	+ \$

Total Part IV Expenses (include under Expenses in Box C) = \$ _____

Contributions Exceeding \$100 per Contributor

<u>Date</u>	<u>Name</u>	<u>Address</u>	<u>Amount</u>
8/9/2022	Blake D L Stewart	44 Chisholm St., Oakville, ON L6K 3H5	550.00
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8/29/2022	Nenad Kuric	5 Madui Dr. Stoney Creek, ON L8G 4K1	750.00
8/29/2022	Mike Power	28 Ray St. Hamilton, ON L8P 3V3	1,000.00
8/29/2022	Tina Lauwers	360 William St. North, Lindsay ON K9V 5V4	1,200.00
8/29/2022	Paul Parente	35 Jerseyville Rd. W, Ancaster, ON L9G 1A1	1,200.00
9/1/2022	Mario Roque	28 Birkshire Place, Ancaster, ON L9K 0A9	1,200.00
9/1/2022	Carol-Ann Seeley	28 Birkshire Place, Ancaster, ON L9K 0A9	1,200.00
9/1/2022	Aaron M Roque	1423 Fletcher Rd, Hannon, ON L0R 1P0	1,200.00
9/1/2022	Sophie Roque	1423 Fletcher Rd, Hannon, ON L0R 1P0	1,200.00
9/6/2022	Gino Arcaro	280 Trinity Church Rd. Hannon, ON L0R 1P0	200.00
9/26/2022	Paula Lalonde	37 Amberwood St., Soney Creek, ON L8J 1J1	200.00
9/26/2022	Peter Stefan Dyakowski	116 Eastbourne Ave., Hamilton, ON L8M 2M8	400.00
9/26/2022	Christoper Kivac	117 Glen Rd., Hamilton, ON L8S 3M8	250.00
9/26/2022	Erica Lamont/Christopher Pankerichan	44 Charlton Ave. W, Hamilton, ON L8P 2C1	1,200.00
9/26/2022	John Demik	6353 Tenty Rd, Hannon, ON L0R 1P0	1,200.00
9/26/2022	Darivoj Vranich	PH08-150 Main St W, Hamilton, ON L8P 1H8	1,200.00
10/3/2022	Spencer B McKay	97 Knyvet Ave, Hamilton, ON L9A 3J6	250.00
10/3/2022	Matthew and Karen Johnston	77 Mansfield Dr, Ancaster, ON L9G 1M6	250.00
10/3/2022	Angela E Manchia	94 Rousseaux St, Ancaster, ON L9G 3M1	250.00
10/3/2022	Segio Manchia	94 Rousseaux St, Ancaster, ON L9G 3M1	250.00
10/6/2022	Joseph Ferrante	72 Aquamarine Dr, Stoney Creek, ON L8E 0E8	1,000.00
10/6/2022	Vince Cardinali	1191 Bellview Cres, Bulrngon, ON L7S 1C9	1,200.00
10/11/2022	Domenic Carnicelli	2119 Old Lakeshore Rd, Burlington, ON L7R 1C8	500.00
10/11/2022	Benjamin C Levitt	15 Maitland Place, Unit 405, Toronto, ON M4Y 2X3	400.00
10/17/2022	Zoran Pankerichan	7 Embassy Dr., Hamilotm, ON L8T 4Z8	1,000.00
10/19/2022	Steven A Oliver	215 Fellowes Cres, Waterdown, ON L8B 0N3	150.00
10/19/2022	Jeffrey Paikin	3170 Harvester Rd #200, Burlington, ON L7N 3W8	250.00
			20,200.00

Auditor's Report – Municipal Elections Act, 1996 (Section 88.25)

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

Chartered Professional Accountant

Municipality Markham		Date (yyyy/mm/dd) 2023/03/29	
Contact Information			
Last Name or Single Name Barth		Given Name(s) Howard	Licence Number 1-10473
Address			
Suite/Unit Number 309	Street Number 350	Street Name Highway 7 East	
Municipality Richmond Hill		Province Ontario	Postal Code L4B 3N2
Telephone Number 289-597-0902		Email Address Howardbarth.ca@gmail.com	

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.

Howard S. Barth

Chartered Professional Accountant

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350 Highway 7 East, Suite 309, Richmond Hill, Ontario, Canada L4B 3N2

INDEPENDENT AUDITOR'S REPORT

To Nicholas Lauwers, for Councilor Ward 11 in the City of Hamilton, and to the City Clerk of Hamilton.

Qualified Opinion

I have audited the accompanying financial statement (Form 4) of Nicholas Lauwers, candidate for Councilor Ward 11 in the City of Hamilton on Municipal election held on October 24, 2022, which comprise the statement of campaign income and expenses, the statement of the calculation of surplus or deficit, schedule 1 – contribution and schedule 2 – fund raising event and activities for campaign period from May 31, 2022 to December 31, 2022 in accordance with the financial reporting provisions of section 88 Municipal Election Act, 1996.

In my opinion, except for the possible effect of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the income and expenses of Nicholas Lauwers for the campaign period from May 31, 2022 to December 31, 2022 in accordance with the financial reporting provisions of section 88 Municipal Election Act, 1996.

Basis for Qualified Opinion

Due to the inherent risk of the transactions of organization of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of income and expenses was limited to the amounts recorded in the records of Nicholas Lauwers Campaign and I am not able to determine whether any adjustments might be necessary to income, expense, and surplus/deficit for the campaign period from May 31, 2022 to December 31, 2022.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the campaign in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis of Accounting

Without modifying our qualified opinion, I draw attention to the fact that the financial statement is prepared to assist the candidate to meet the requirements of the Municipal Election Act, 1996, and as a result, the financial statement may not be suitable for another purpose.

Responsibilities of Candidate for the Financial Statement

The Candidate is responsible for the preparation and fair presentation of the financial statement in accordance with financial reporting provision of section 88 of the Municipal Election Act, 1996, and for such internal control as candidate determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error.

Howard S. Barth

Chartered Professional Accountant

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350 Highway 7 East, Suite 309, Richmond Hill, Ontario, Canada L4B 3N2

Auditor's Responsibility

My 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 my 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, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of these 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 my 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 Candidate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by candidate.
- Conclude on the appropriateness of Candidate'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 Candidate's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statement or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Candidate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of these financial statements, including the disclosures, and whether these financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Candidate regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Richmond Hill, Ontario
March 28, 2023

Howard S. Barth

Chartered Professional Accountant
Licensed Public Accountant