

**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 paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination))	YYYY	MM	DD	to	YYYY	MM	DD
	2022	05	11		2023	01	03

- 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**

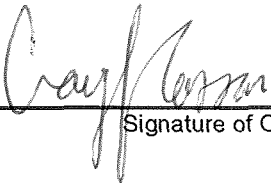
Candidate's name as shown on the ballot Last Name or Single Name		Given Name(s)
CASSAR		CRAIG
Name of office for which the candidate sought election COUNCILLOR		Ward Name or Number (if any) 12
Name of Municipality HAMILTON		

Spending Limit	Parties and Other Expressions of Appreciation	Contribution Limit
General \$ 33,365.35	\$ 3,336.54	Contributions from Candidate and Spouse \$ 11,674.20

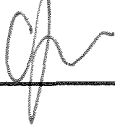

I did not accept any contributions or incur any expenses. (Complete Box A and B only)

**Box B : Declaration**

I, Craig Cassar, declare to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

  
\_\_\_\_\_  
Signature of Candidate

2023/03/18  
\_\_\_\_\_  
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2023/03/27	Time Filed 2:01PM	Initial of Candidate or Agent (if filed in person) 	Signature of Clerk or Designate 
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**City of Hamilton**  
**MAR 27 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)	+ \$ 23,466.00
Revenue from items \$25 or less	+ \$ -
Sign deposit refund	\$ -
Revenue from fund-raising 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)** = \$ 23,466.00 C1

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

**1. Expenses Subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 5 of Schedule 1)	+ \$ -
Advertising	+ \$ 12,466.97
Brochures/flyers	+ \$ 1,725.49
Signs (including sign deposit)	+ \$ 4,789.08
Meetings hosted	+ \$ -
Office expenses incurred until voting day	+ \$ 1,401.85
Phone and/or Internet expenses incurred until voting day	+ \$ 150.00
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$ -
Bank Charges incurred until voting day	+ \$ 40.46
Interest charged on loan until voting day	+ \$ -
Other (provide full details)	
1.	+ \$ -
2.	+ \$ -
3.	+ \$ -
4.	+ \$ -
5.	+ \$ -
6.	+ \$ -

**Total Expenses subject to general spending limit** = \$ 20,573.85 C2

**2. Expenses Subject to Spending Limit for parties and other expressions of appreciation**

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

**Total Expenses subject to Spending Limit for parties and other expressions of appreciation** = \$ - **C3**

**3. Expenses not subject to spending limits**

Accounting and Audit		+	\$	1,695.00	
Costs of fund-raising events/activities (list details in Part IV of Schedule 2)		+	\$	1,151.83	
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		+	\$	45.32	
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 limit** = \$ **2,892.15** **C4**

**Total Campaign Expenses (C2 + C3 + C4)** = \$ **23,466.00** **C5**

**Box D: Calculation of Surplus or Deficit**

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

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	+ \$	1,344.00	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+	\$ 500.00	
Total value of contributions not exceeding \$100 per contributor			
<ul style="list-style-type: none"> <li>• 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 from candidate or spouse).</li> </ul>	+	\$ 3,022.00	
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Table 3 and Table 4)			
<ul style="list-style-type: none"> <li>• include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from from candidate or spouse).</li> </ul>	+	\$ 18,944.00	
Less: Ineligible contributions paid or payable to the contributor	-	\$ 344.00	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25.	-	\$ -	
<b>Total Amount of Contributions (Record under Income in Box C)</b>	<b>=</b>	<b>\$ 23,466.00</b>	<b>1A</b>

## 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 (\$)
Use of personal cell phone during election period	2022/10/24	150.00
Use of home office during election period (office, computer, supplies)	2022/10/24	350.00
		-
		-
		-
<b>Total</b>		<b>500.00</b>

Additional information is listed on separate supplementary attachment, if complete 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 Received (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>				<b>-</b>

Additional information is listed on separate supplementary attachment, if complete 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 (\$)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			18,544.00	-
<b>Total</b>			<b>18,544.00</b>	

Additional information is listed on separate supplementary attachment, if complete 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)	Amount Received (\$)
Carol Desnoyers	971 Courtland Dr, Ancaster, L9G 3L1	Food for fundraiser	2022-10-01	200.00
Michael Desnoyers	971 Courtland Dr, Ancaster, L9G 3L1	Food for fundraiser	2022-10-01	200.00
				-
				-
				-
				-
				-
				-
<b>Total</b>				<b>400.00</b>

Additional information is listed on separate supplementary attachment, if complete 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)      \$18,944.00      1B

Supplemental Attachment

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	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
Michael Weyman	633 Old Dundas Rd, Ancaster, L9G 3J3	2022-09-12	500.00	
Michele Tom	163 Duke St, Hamilton, L8P 1X6	2022-09-09	200.00	
Will Steadman	175 Book Rd, Ancaster, L9G 3L1	2022-10-03	1,000.00	
Robbie Speers	488 Bush Dr, Ancaster, L9G 4T4	2022-10-03	300.00	
Mitchell Spector	440 Golf Links Rd, Ancaster, L9G 3K5	2022-10-03	1,200.00	
Spencer Snowling	25 Roanoke Rd, Hamilton, L8S 3P6	2022-10-18	300.00	
Sheila Smith	168 Fallinbrook Dr, Ancaster, L9G 1E6	2022-09-01	200.00	
Sandy Shaw	279 Homewood, Hamilton, L8P 2M7	2022-10-20	250.00	
David Saab	195 Moorland Cr, Ancaster, L9K 1P1	2022-09-14	200.00	
Richard Ross	714 Old Dundas Rd, Ancaster, L9H 5E3	2022-09-26	1,200.00	
Paul Rapoport	7 Cradock Crt, Ancaster, L9G 3Z5	2022-10-11	150.00	
Rick Parascandolo	31 Rousseaux St, Ancaster, L9G 2W6	2022-10-04	300.00	
Lillian Noble	173 Foxridge Dr, Ancaster, L9G 5B8	2022-08-08	200.00	
Don McLean	66 Hillcrest Ave, Hamilton, L8P 2W9	2022-07-11	200.00	
Michael McCain	510 College St, Toronto, M6G 1A6	2022-07-12	1,200.00	
Matt Irwin	232 Seminole Dr, Ancaster, L9G 1Y9	2022-10-03	250.00	
Nancy Hurst	107 Seneca Dr, Ancaster, L9G 3B7	2022-06-27	300.00	
Jason Hindle	85 Hyde Park Ave, Hamilton, L8P 4M8	2022-06-15	200.00	
Lyn Folkes	39 Laurier Ave, Hamilton, L9C 3S1	2022-06-06	100.00	
Lyn Folkes	39 Laurier Ave, Hamilton, L9C 3S1	2022-09-13	100.00	
Dayna Firth	12 Citation Cr, Ancaster, L9K 1H8	2022-09-08	400.00	
Tyler Firth	56 Homewood Ave, Hamilton, L8P 2M4	2022-10-04	200.00	
Carol Desnoyers	971 Courtland Dr, Ancaster, L9G 3L1	2022-08-15	1,000.00	
Michael Desnoyers	971 Courtland Dr, Ancaster, L9G 3L1	2022-08-15	1,000.00	
Alvin Dell	330 Lodor St, Ancaster, L9G 2Z2	2022-07-21	200.00	
Marija Da Costa	20 Yorkshire Dr, Ancaster, L9K 1M4	2022-08-02	300.00	
Janice Currie	251 Carluke Rd, Ancaster, L9G 3L1	2022-08-02	250.00	
Janice Currie	251 Carluke Rd, Ancaster, L9G 3L1	2022-10-06	250.00	
Howard Cole	11 Miller Dr, Ancaster, L9G 2H9	2022-10-04	400.00	
Jason Clarke	9778 Dickenson Rd, Hamilton, L0R 1W0	2022-10-03	250.00	
Kathie Clark	1296 Trinity Rd, Ancaster, L9G 3L1	2022-09-08	200.00	
Kathie Clark	1296 Trinity Rd, Ancaster, L9G 3L1	2022-10-05	200.00	
Kathleen Clark	1296 Trinity Rd, Ancaster, L9G 3L1	2022-06-27	200.00	
Rhonda Chilvers	440 Golf Links Rd, Ancaster, L9G 3K5	2022-10-03	300.00	
Brian Cassar	327 Shaw St, Toronto, M6J 2X1	2022-08-03	1,200.00	
Elsbeth Cassar	327 Shaw St, Toronto, M6J 2X1	2022-09-26	1,200.00	
Paul Cassar	1217 Old Mohawk Rd, Hamilton, L9K 1P6	2022-08-03	1,200.00	
Dave Carson	1184 Mineral Springs Rd, Ancaster, L9H 5E3	2022-08-16	250.00	
Victoria Bick	107 Houghton Ave South, Hamilton, L9K 2M9	2022-09-22	500.00	
Brian Bentham	80 Academy St, Ancaster, L9H 5E3	2022-08-22	150.00	
Alain Beaudin	76 Appleford Dr, Hamilton, L9C 6B5	2022-06-17	200.00	
			<b>18,200.00</b>	
<b>Returned Contributions to Contributor</b>				
Michael Desnoyers	971 Courtland Dr, Ancaster, L9G 3L1	2022-10-01	344.00	344.00
			<b>18,544.00</b>	

**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 Dinner Fundraising Event (no tickets sold)Date of event/activity (yyyy/mm/dd) 2022 / 10/ 1**Part I - Ticket Revenue**

Admission charge (per person)

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

	+	\$ -	<b>2A</b>
Number of tickets sold	X	<u>-</u>	<b>2B</b>
<b>Total Part 1(2A x 2B) (Include Part I of Schedule 1)</b>			<b>= \$ -</b>

**Part II - Other Revenue Deemed A Contribution**

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

1. Contributions received as a result of the fundraising dinner event	+	\$ 4,150.00
2.	+	\$ -
3.	+	\$ -
4.	+	\$ -
5.	+	\$ -

<b>Total Part II (include in Part 1 of Schedule 1)</b>			<b>= \$ 4,150.00</b>
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**Part III - Other Revenue Not Deemed A Contribution**

Provide details (e.g., contributions of \$25.00 or less; goods or services sold for \$25 or less)

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

<b>Total Part III (include under Income in Box C)</b>			<b>= \$ -</b>
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**Part IV - Expenses Related to Fundraising event or activity**

Provide details

1. Food and drink (Olive Board, Carluke Orchards)	+	\$ 744.00
2.	+	\$ -
3.	+	\$ -
4.	+	\$ -
5.	+	\$ -

<b>Total Part IV Expenses (include under Expenses in Box C)</b>			<b>= \$ 744.00</b>
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**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 Online Fundraising Program Activity (During Campaign Period)

Date of event/activity (yyyy/mm/dd) 2022 / 05/ 11

**Part I - Ticket Revenue**

Admission charge (per person)

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

	+	\$	-	2A
Number of tickets sold	X		-	2B
<b>Total Part 1(2A x 2B) (Include Part I of Schedule 1)</b>		=	\$	-

**Part II - Other Revenue Deemed A Contribution**

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

1. Contributions received online	+	\$	10,123.00
2.	+	\$	-
3.	+	\$	-
4.	+	\$	-
5.	+	\$	-

<b>Total Part II (include in Part 1 of Schedule 1)</b>	=	\$	<b>10,123.00</b>
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**Part III - Other Revenue Not Deemed A Contribution**

Provide details (e.g., contributions of \$25.00 or less; goods or services sold for \$25 or less)

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

<b>Total Part III (include under Income in Box C)</b>	=	\$	-
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**Part IV - Expenses Related to Fundraising event or activity**

Provide details

1. Merchant Bank Fees, Online Contribution Solicitation Program	+	\$	407.83
2.	+	\$	-
3.	+	\$	-
4.	+	\$	-
5.	+	\$	-

<b>Total Part IV Expenses (include under Expenses in Box C)</b>	=	\$	<b>407.83</b>
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**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

**CPA, CA (Chaplin & Co. Chartered Accountants)**

Municipality

**Toronto**

Date (yyyy/mm/dd)

2022 / 01 / 03

**Contact Information**

Last Name or Single Name

**Bergman**

Given Name(s)

**Gail**

Licence No.

**1-18290**

Address

Suite/Unit No.

**710**

Street No.

**1110**

Street Name

**Finch Avenue West**

Municipality

**Toronto**

Province

**Ontario**

Postal Code

**M3J 2T2**

Telephone Number

**416-667-7060**

Email Address

**gail@chaplinco.com**

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

- set out the scope of 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 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 statement shall also be made available by the clerk in an electronic format free of charge upon request.



## **INDEPENDENT AUDITOR'S REPORT**

PURSUANT TO SECTION 88.25 OF THE MUNICIPAL ELECTIONS ACT, 1996

To: ANDREA HOLLAND, Clerk, City of Hamilton

### **Qualified Opinion**

We have audited the accompanying financial statement (Form 4) of Craig Cassar, candidate, for the campaign period from from 2022/5/11 to 2023/1/3 relating to the election held on October 24, 2022, and Box C: Statement of Campaign Period Income and Expenses for the period and Box D: Calculation of Surplus or Deficit. The financial information has been prepared by Craig Cassar, the candidate, based on the financial reporting provisions of Section 88.22 of the Municipal Elections Act, 1996.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statement presents fairly, in all material respects, the income and expenses of Craig Cassar for the campaign period 2022/5/11 to 2023/1/3 in accordance with the financial reporting provisions of Section 88.22 of the Municipal Elections Act, 1996

### **Basis for qualified opinion**

Due to the inherent nature of the transactions of electoral campaigns of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amounts recorded in the records of Craig Cassar and we were not able to determine whether any adjustments might be necessary to income, expenses and surplus/deficit for the period 2022/5/11 to 2023/1/3 .

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are independent of Craig Cassar in accordance with the ethical requirements that are relevant to our audit of 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 qualified opinion.

### **Basis of Accounting**

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

### **Responsibilities of Management and Those Charged with Governance for the Financial Statement**

Management is responsible for the preparation and fair presentation of the financial statement in accordance with financial reporting provisions of Section 88.22 of the Municipal Elections Act, 1996, and for such internal control as management determines is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing Craig Cassar's financial reporting process.

### **Auditors' Responsibilities for the Audit of the Financial Statement**

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 this financial statement.

Page 1 of 2

Roger Chaplin CPA, CA LPA MA (Oxon) Gail Bergman CPA, CA LPA B Comm

Chaplin & Co LLP Chartered Professional Accountants • 1110 Finch Avenue West Suite 710 Toronto Ontario M3J 2T2  
Telephone 416 667 7060 Facsimile 416 663 3746 ecpa@chaplinco.com www.chaplinco.com

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement 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 Craig Cassar's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represent the underlying transactions and events in a manner that achieves fair presentation.

Signature Chaplin & Co. LLP Date March 18, 2023  
**Chaplin & Co. LLP, Chartered Professional Accountants**  
Licensed Public Accountants  
Toronto, Ontario