

**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 candidate filed nomination) 

YYYY	MM	DD
2 0 1 8	0 5	0 4

 to 

YYYY	MM	DD
2 0 1 8	1 2	3 1

 Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

 Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

**Box A: Name of Candidate and Office**

Candidate's name as shown on the ballot

Last Name or Single Name

Singh

Given Name(s)

Martin

Office for which the candidate sought election

CITY COUNCILLOR

Ward name or no. (if any)

7&amp;8

Municipality

BRAMPTON

Spending Limit - General

~~\$58,549.00~~ 59,221

Spending Limit - Parties and Other Expressions of Appreciation

~~\$5,855~~ 5,922

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

**Box B: Declaration**

 I, MARTIN SINGH

, 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

2019/03/28

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2019/03/28

Time Filed

4:45pm

Initial of Candidate or Agent (if filed in person)



Signature of Clerk or Designate



**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)	+ \$	20,270.00
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. _____	+ \$	_____
<b>Total Campaign Income (Do not include loan)</b>	<b>= \$</b>	<b>20,270.00 c1</b>

**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 4 of Schedule 1)	+ \$	_____
Advertising	+ \$	7,399.25
Brochures/flyers	+ \$	6,708.40
Signs (including sign deposit)	+ \$	4,825.10
Meetings hosted	+ \$	_____
Office expenses incurred until voting day	+ \$	_____
Phone and/or internet expenses incurred until voting day	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	56.40
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. Website	+ \$	841.12
2. T-Shirts	+ \$	339.00
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Expenses subject to general spending limit</b>	<b>= \$</b>	<b>20,169.27 c2</b>

**EXPENSES**

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

1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	<b>= \$</b>	<b>_____ c3</b>

**Expenses not subject to spending limits**

Accounting and audit	+ \$	
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	+ \$	83.50
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.	+ \$	
<b>Total Expenses not subject to spending limits</b>	= \$	<b>83.50 C4</b>

**Total Campaign Expenses (C2 + C3 + C4) = \$ 20,252.77 C5**

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	+ \$	17.23	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
<b>Total (D1 - D2)</b>	= \$	<b>17.23</b>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	17.23	
Surplus (or deficit) for the campaign	= \$	<u>0</u>	<b>D3</b>

If line D3 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	+ \$ 2,500.00
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$ _____
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).	+ \$ 100.00
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2)	
• 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).	+ \$ 17,670.00
<b>Less:</b> Contributions returned or payable to the contributor	– \$ _____
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>= \$ 20,270.00 1A</b>

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

**Table 1: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
Satnam Singh Dhillon	13089 Kennedy Rd, Inglewood, ON, L7C2H2	2018/07/24	1,200.00	
Brent & Amanda Timmons	Not known	2018/07/24	250.00	
Suneet Tuli - Self	10 Fitzpatrick Drive, Brampton, ON L6P 0P2	2018/07/24	1,200.00	
Suneet Tuli - Wife	10 Fitzpatrick Drive, Brampton, ON L6P 0P2	2018/07/24	1,200.00	
Jagdev Singh	82 Dafoe Cres., Brampton, ON L6Y2L2	2018/07/24	250.00	
Mr Harkamal Singh Vanvat	Not known	2018/07/24	300.00	
Jarnail Vanvat	68 Jacksonville Dr., Brampton, ON L6P 2Z2	2018/07/24	500.00	
Jashanjit Bajwa - Wife	37 Twisted Oak Street, Brampton, ON L5R 1T1	2018/08/02	1,200.00	
Jashanjit Bajwa - Husband	37 Twisted Oak Street, Brampton, ON L5R 1T1	2018/08/02	1,200.00	
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment		<b>Total</b>	<b>7,300.00</b>	

**Schedule 1 - Contributions**

**Part I - Summary of Contributions**

Contributions in money from candidate and spouse	+ \$	
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	
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).	+ \$	
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2)		
• 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).	+ \$	
<b>Less:</b> Contributions returned or payable to the contributor	- \$	
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>1A</b>

**Part II - Contributions exceeding \$100 per contributor - individuals other than candidate or spouse**

**Table 1: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
Gurpreet Singh	Not Known	2018/08/07	250.00	
Jashandeep Singh	61 Loonscall Cres., Brampton, ON L6R 2G4	2018/08/07	250.00	
Dhanbir Singh	61 Watsonbrook Dr., Brampton, ON L6R 0R3	2018/08/20	250.00	
Gurpreet Meeda	5 Villagewood St Brampton, ON, L6P2C4	2018/08/20	200.00	
Jason Pantalone	52 Glengowan Rd., Toronto, ON M4N 1G2	2018/08/28	1,200.00	
Lewis & Lucia Johnston <i>JS</i>	Not Known	2018/08/28	1,200.00	
Gurpreet Meeda	5 Villagewood St Brampton, ON, L6P2C4	2018/09/04	200.00	
<del>Ms Sarabjit K</del> / Mr Jaswinder S Sandhu <i>JS</i>	Not Known	2018/09/13	1,000.00	
Chamkaur S / <del>Mrs Supinder K</del> Sandhu <i>JS</i>	9 Jamestown Crt, Caledon, ON, L7C3W7	2018/09/21	200.00	
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment			<b>Total</b>	<b>4,750.00</b>





**Table 4: 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 \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				<b>Total</b>



**Schedule 2 – Fundraising Events and Activities**

**Fundraising Event/Activity**

Complete a separate schedule for each event or activity held

Additional schedule(s) attached

Description of fundraising event/activity \_\_\_\_\_

Date of event/activity (yyyy/mm/dd) \_\_\_\_\_

**Part I – Ticket revenue**

Admission charge (per person)

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

Number of tickets sold

	\$		2A
X			2B
			= \$

**Total Part I (2A X 2B) (include in Part 1 of Schedule 1)**

**Part II – Other revenue deemed a contribution**

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

Provide details

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

**Total Part II (include in Part 1 of Schedule 1)**

**Part III – Other revenue not deemed a contribution**

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

Provide details

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.		+	\$	
6.		+	\$	
7.		+	\$	
8.		+	\$	
				= \$

**Total Part IV Expenses (include under Expenses in Box C)**

**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

Municipality

TORONTO

Date (yyyy/mm/dd)

2019/03/28

**Contact Information**

Last Name or Single Name

KOTAMARTI

Given Name(s)

ASHWIN

Licence Number

3-31440

**Address**

Suite/Unit No.

18

Street No.

7001

Street Name

STEELES AVENUE WEST

Municipality

TORONTO

Province

ON

Postal Code

M9W 0A2

Telephone No. (including area code)

647 992-2692

Email Address

ashwin.kotamarti@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.

## INDEPENDENT AUDITOR'S REPORT

To the City of Brampton and the Region of Peel

### **Opinion**

I have audited the financial statements of Martin Singh, Candidate which comprises the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit for Martin Singh, Candidate.

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, my verification of these transactions was limited to ensuring that the financial statements reflect the amounts recorded in the accounting records of Martin Singh, Candidate, in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and I was not able to determine whether any adjustments might be necessary to the income and expenses, assets or liabilities, and surplus or deficit.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Candidate's election campaign as at December 31, 2018, and the income and expenses for the campaign period from May 1, 2018 to December 31, 2018 and the determination of surplus or deficit in accordance with Canadian generally accepted accounting standards and the provisions of the Municipal Elections Act, 1996.

### **Basis for Opinion**

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 Martin Singh, Candidate 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 of my opinion.

### **Candidate's Responsibility for the Financial Statements**

The candidate is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian generally accepted accounting standards and the provisions of the Municipal Elections Act, 1996, and for such internal control as the Candidate 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, the Candidate is responsible for assessing the Campaign'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 the Candidate either intends to liquidate the Campaign or to cease operations, or has no realistic alternative but to do so.

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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. Misstatement 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 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 of 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 the Campaign'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 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 the Campaign'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 statements 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 Campaign 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.

I 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 I identify during my audit.

**Report on Other Legal and Regulatory Requirements**

As required by Section 88.25 of the Municipal Elections Act, 1996, in my opinion, the financial statements presents the information contained in the financial records on which it is based.

A handwritten signature in black ink, appearing to read "Ashwin Kotamarti", written over a horizontal line.

**Toronto, ON**  
March 28, 2019

**Ashwin Kotamarti, CPA, CA**  
Licensed Public Accountant