

**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. N.B.

2023/01/03

For the campaign period from (day clerk received nomination) 

YYYY	MM	DD
2 0 2 2	0 8	0 1

 to 

YYYY	MM	DD
2 0 2 3	0 3	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 Brar	Given Name(s) Navjit Kaur
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Office for Which the Candidate Sought Election City Councillor	Ward Name or Number (if any) 2 & 6
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Municipality  
Brampton

Spending Limit General \$74,246.00	Parties and Other Expressions of Appreciation \$7,425.00	Contribution Limit Contributions from Candidate and Spouse (\$21,290.00) 21,293. <span style="float: right;">N.B.</span>
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I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

**Box B: Declaration**

I, Navjit Kaur Brar, 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

2023/03/31

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2023/03/31	Time Filed 2:00 PM	Initial of Candidate or Agent (if filed in person) N.B.	Signature of Clerk or Designate Stans.
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## Box C: Statement of Campaign Income and Expenses

### LOAN

Name of bank or recognized lending institution

N/A

Amount borrowed

\$

### INCOME

Total amount of all contributions (from line 1A in Schedule 1)

+ \$ 47,355.00

Revenue from items \$25 or less

+ \$

Sign deposit refund

+ \$

Revenue from fundraising events not deemed a contribution  
(from Part III of Schedule 2)

+ \$ 15.00

Interest earned by campaign bank account

+ \$

Other (provide full details)

1. \_\_\_\_\_ + \$

2. \_\_\_\_\_ + \$

3. \_\_\_\_\_ + \$

**Total Campaign Income (Do not include loan)**

**= \$ 47,370.00 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 2 of Schedule 1)

+ \$

Advertising

+ \$ 10,414.54

Brochures/flyers

+ \$ 3,390.00

Signs (including sign deposit)

+ \$ 9,040.00

Meetings hosted

+ \$

Office expenses incurred until voting day

+ \$ 1,017.00

Phone and/or internet expenses incurred until voting day

+ \$

Salaries, benefits, honoraria, professional fees incurred until voting day

+ \$ 500.00

Bank charges incurred until voting day

+ \$ 40.00

Interest charged on loan until voting day

+ \$

Other (provide full details)

1. Rent \_\_\_\_\_ + \$ 16,950.00

2. Canada Post \_\_\_\_\_ + \$ 12,615.61

3. T-shirts \_\_\_\_\_ + \$ 339.00

4. \_\_\_\_\_ + \$

**Total Expenses subject to general spending limit**

**= \$ 54,306.15 C2**

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

1. \_\_\_\_\_ + \$

2. \_\_\_\_\_ + \$

3. \_\_\_\_\_ + \$

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

**= \$ C3**

#### 3. 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	+ \$		
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>= \$</b>	<b>C4</b>	
<b>Total Campaign Expenses (C2 + C3 + C4)</b>		<b>= \$</b>	<b>54,306.15 C5</b>

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	-6,936.15	<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>= \$</b>	<b>-6,936.15 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	+ \$ 21,290.00
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).	+ \$ 15.00
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).	+ \$ 26,050.00
<b>Less:</b> Ineligible contributions paid 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>= \$ 47,355.00 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 (\$)
<b>Total</b>		

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 (\$)
<b>Total</b>				

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**

<b>Name</b>	<b>Full Address</b>	<b>Date Received (yyyy/mm/dd)</b>	<b>Amount Received (\$)</b>	<b>Amount Returned to Contributor or Paid to Clerk (\$)</b>
JASBEE KANG	1008-10 KNIGHTSBRIDGE RD, BRAMPTON, ON, L6T 5L6	2022/09/14	1,000.00	
TARANVEER SINGH	26 AMARETTO CRT, BRAMPTON, ON, L6X5M9	2022/09/20	1,200.00	
INDERJIT BAL	71 SUNFOREST DR, BRAMPTON, ON, L6Z 2W2	2022/09/13	500.00	
KAMALJIT MUNDI	303 BONNIEGLEN FARM BLVD, CALEDON ON L7C 4N6	2022/09/21	1,200.00	
MR.SUKHPAL GILL	303 BONNIEGLEN FARM BLVD, CALEDON L7C 4N6	2022/09/21	1,200.00	
GURCHARANJITS DANDIWAL	10942 WINSTON CHURCHILL BLVD, GEORGETOWN, ON, L7G 4S7	2022/10/13	1,000.00	
ALFONSINA CAROGIOIELLO	137 BALDIND BLVD, WOODBRIDGE, ONTARIO, L4L3A3	2022/09/22	1,000.00	
JASWANT GREWAL	35 SIR CONSTANTINE DR, MARKHAM, ON, L3P 2X4	2022/10/07	1,200.00	
MARY HORGAN	18 CHERRY POST CRES, ETOBICOKE, ON, M9C 2K1	2022/10/13	250.00	
MR YOGARAJAH VISUVALINGAM	136 RUSSELL CREEK DR, BRAMPTON ON, L6R 0B3	2022/10/21	1,200.00	
KIRPA GREWAL	18 MOONLIGHT PLACE, BRAMPTON, L6P 0G8	2022/09/14	300.00	
ROHITH RAMACHA POTHENENI	6 LOLA CRES, BRAMPTON, ON, L7A4J6	2022/08/30	100.00	
HARDEEP KALIRAH	61 HOLLINGSWORTH CIR, BRAMPTON, ON, L7A0J4	2022/08/31	100.00	
JASMINDER SEKHON	12765 INNIS LAKE ROAD, CALEDON, ON, L7C 2Z5	2022/10/23	100.00	
RITA GRIKINIS	2039 MCKERLIE CRES BURLINGTON, ON, L7M 3Z2	2022/10/15	1,200.00	
ANGELO MOSCILLO	413 MATTHEWS COURT NEWMARKRY, ON, L3X 1C8	2022/10/07	1,200.00	
MR SUTHARSAN PARAMASAMY	14 SNARESBROOK BRAMPTON, ON, L6P 4G7	2022/10/21	1,200.00	
KAMALJYOT DHILLON	954 BOYER BLVD, MISSISSAUGA, L5V 1X4	2022/10/21	1,200.00	
MR.AMARJIT GARCHA	19 FARINA DR. BRAMPTON, ON, L6P 0E3	2022/10/21	1,200.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
JASWANT GREWAL	9198 GOREWAY DRIVE, BRAMPTON, L6P 0M7	2022/10/07	500.00	
JAMES REED	10383 HERITAGE RD, BRAMPTON, ON L7A 0A1	2022/10/15	500.00	
BULJIT SINGH	5090 DURIE RD, MISSISSAUGA, ON L5M 2C7	2022/10/18	1,000.00	
HARJIT BRAR	65 Stephanie Ave, Brampton ON L6Y 0R8	2022/10/18	500.00	
DARSHAN BRAR	76 GORDON RANDLE DR, BRAMPTON ON L6P 4H6	2023/03/29	1,200.00	
GURKIRAT SINGH BATTH	34 Gardenbrooke Trail Brampton, ON L6P 3J3	2023/03/29	1,200.00	
ROCKY GURPREET SINGH UPPAL	1880 Featherston Dr, Mississauga, ON L5L 2T1	2022/10/21	1,200.00	
JASWINDER S BHATTI	80 Degrey Dr Brampton, ON L6P 0L2	2022/10/21	1,200.00	
YASOTHERA YOGARAJAH	136 RUSSELL CREEK DR, BRAMPTON, ON L6R 0B3	2022/10/21	1,200.00	
LOVEDEEP GREWAL	734 STEELES AVE W, BRAMPTON ON L6Y 0B1	2022/10/21	1,200.00	
<b>Total</b>			<b>26,050.00</b>	

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 (\$)
<b>Total</b>				

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)** \$ 26,050.00 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. Christophe Drew (95 LOMBARD ST, SUITE 1305, TORONTO, ON + \$ 15.00
- 2. \_\_\_\_\_ + \$ \_\_\_\_\_
- 3. \_\_\_\_\_ + \$ \_\_\_\_\_
- 4. \_\_\_\_\_ + \$ \_\_\_\_\_
- 5. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part III (include under Income in Box C)** = \$ 15.00

**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)** = \$ \_\_\_\_\_

**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 | Licensed Public Accountant

Municipality Brampton	Date (yyyy/mm/dd) 2023/03/31
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**Contact Information**

Last Name or Single Name Sharma	Given Name(s) Vishwa Vasu	Licence Number 3-31140
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**Address**

Suite/Unit Number 418	Street Number 2250	Street Name Bovaird Dr East
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Municipality Brampton	Province ON	Postal Code L6R 0W3
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Telephone Number 905-796-4577	Email Address vs@vscpa.ca
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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 Clerk, City of Brampton, for the Candidate, Navjit Kaur Brar

### **Qualified Opinion**

We have audited the accompanying campaign period financial statements of Navjit Kaur Brar (the "Candidate") which comprise the statement of Campaign Period Income and Expenses, the Calculation of Surplus and Deficit, and attached schedules of Contributions and of Fund-Raising Events and Activities, for the campaign period from August 01, 2022 to March 31, 2023, in accordance with the accounting requirements of Sections 88.25 of the Municipal Elections Act, 1996

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the accompanying campaign period financial statements present fairly, in all material respects, the campaign period financial transactions of Navjit Kaur Brar as at March 31, 2023, and in accordance with the accounting requirements of Sections 88.25 of the Municipal Elections Act, 1996.

### **Basis for Qualified Opinion**

Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions and other revenue and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the campaign's accounting records and we were not able to determine whether any adjustments might be necessary to contributions and other revenue and expenses.

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 Candidate 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.

### **Basis of Accounting**

Without modifying our opinion, draw attention to the basis of accounting of the Campaign Period Financial Statements, which is that presented in Form 4 as prescribed under the Municipal Elections Act, 1996. As a result, the Campaign Period Financial Statements may not be suitable for another purpose.

### **Responsibility of Candidate and (where appropriate) Management for the Campaign period Financial Statements**

The Candidate and (where appropriate) the management is responsible for the preparation and fair presentation of these campaign period financial statements in accordance with the accounting requirements of Sections 88.25 of the Municipal Elections Act, 1996, and for such internal control as management determines is necessary to enable the preparation of the campaign period financial statements that are free from material misstatement, whether due to fraud or error. The Candidate and (where appropriate) the management is responsible for overseeing the entity's campaign period financial reporting process.

## **Auditor's responsibility for the Audit of the the Campaign period Financial Statements**

Our objectives are to obtain reasonable assurance about whether the campaign period 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 campaign period financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Candidate'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 statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with 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 we identify during our audit.

Brampton, ON  
March 31, 2023

  
**VS CPA PROFESSIONAL CORPORATION**  
Chartered Professional Accountants  
Licensed Public Accountants