

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	0 2

 to

YYYY	MM	DD
2 0 2 3	0 1	0 3

- 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 Toor	Given Name(s) Gurpartap ^{HJ GST} Singh
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Office for Which the Candidate Sought Election Regional Councillor	Ward Name or Number (if any) Ward 9-10
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Municipality
Brampton

Spending Limit General \$70,781.00	Parties and Other Expressions of Appreciation \$7,078.00	Contribution Limit Contributions from Candidate and Spouse \$20,478.00
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I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, ^{Singh} Gurpartap Toor ^(GST), 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	^{GST} 2023/05/01 ^(GST) 2023/04/28 Date (yyyy/mm/dd)
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Date Filed (yyyy/mm/dd) 2023/05/01	Time Filed 9:27 AM	Initial of Candidate or Agent (if filed in person) GST	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

Amount borrowed
\$

INCOME

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

+ \$ 22,875.00

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)

= \$ 22,875.00 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

+ \$ 27,564.16

Brochures/flyers

+ \$ 5,767.97

Signs (including sign deposit)

+ \$ 9,550.76

Meetings hosted

+ \$

Office expenses incurred until voting day

+ \$ 500.00

Phone and/or internet expenses incurred until voting day

+ \$ 3,380.52

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

+ \$ 1,700.01

Bank charges incurred until voting day

+ \$ 853.02

Interest charged on loan until voting day

+ \$

Other (provide full details)

1. _____ + \$

2. _____ + \$

3. _____ + \$

4. _____ + \$

5. _____ + \$

6. _____ + \$

Total Expenses subject to general spending limit

= \$ 49,316.44 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
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		+ \$	250.00
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		= \$	1,945.00 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 51,261.44 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	-28,386.44	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		= \$	-28,386.44	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	+	\$	
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).	+	\$	275.00
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).	+	\$	23,550.00
Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	–	\$	950.00
	–	\$	
Total Amount of Contributions (record under Income in Box C)	=	\$	22,875.00 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 (\$)
Shawn Dandiwal	10942 Winston Churchill Blvd., Georgetown, ON, L7G4S7	2022/08/20	1,000.00	
Gurbaksh Malhi	8595 Angie Dr., Niagara Falls, ON, L2H0J4	2022/08/20	500.00	
Dennis Beraldo	420 Grays Rd., Hamilton, ON, L8E4H6	2022/08/20	500.00	
Harnarinder Sandhu	3128 Streamwood Pass, Oakville, ON, L6H0S8	2022/08/21	250.00	
Kirpa Grewal	18 Moonlight Pl., Brampton, ON, L6P0G8	2022/09/06	1,000.00	
Shajinder Padda	19 Jaffa Dr., Brampton, ON, L6S4C7	2022/09/30	250.00	
Karamjeet Singh	287 Fleetwood Cr., Brampton, ON, L6T2E7	2022/10/16	500.00	
Aliza Eisenberger	111 Hillmount Ave., North York, ON, M6B1X7	2022/10/31	1,500.00	300.00
Duncan Webster	254 Logan Ave., Toronto, ON, M4M2N4	2022/10/31	750.00	
Aaron Hershoff	21 Cowan Ave., Toronto, ON, M6K2N4	2022/10/31	750.00	
Kevin Singh	174 Spring Gate Blvd., Thornhill, ON, L4J3L8	2022/10/31	500.00	
Jessica Byers	2188 Rochester Circle, Oakville, ON, L6M5E3	2022/10/31	1,000.00	
Marilyn Weisz	56 Strathearn Blvd., Toronto, ON, M5P1T1	2022/11/01	1,500.00	300.00
Jadranka Stojanovic	1489 Sandpiper Rd., Oakville, ON, L6M3R8	2022/10/20	1,200.00	
Gurjit Sidhu	8889 Heritage Rd., Brampton, ON, L6Y0Z4	2022/09/30	500.00	
Zoran Stojanovic	1489 Sandpiper Rd., Oakville, ON, L6M3R8	2022/10/20	1,200.00	
Avtar Punia	35 Newport St., Brampton, ON, L6S4N1	2022/10/13	1,200.00	
Kanwaljit Dhaliwal	11 Barleyfield Rd., Brampton, ON, L6R1R4	2022/09/11	1,200.00	
Parmajeet Sandhu	21 Vespahills Cres., Brampton, ON, L6P2V2	2022/10/19	1,000.00	
Baljeet Grewal	4 Forestbrook Crt., Brampton, ON, L6P0P1	2022/10/19	1,200.00	
Avtar Grewal	4 Forestbrook Crt., Brampton, ON, L6P0P1	2022/10/19	1,200.00	
Swaranjit Dhaliwal	11 Barleyfield Rd., Brampton, ON, L6R1R4	2022/09/11	1,200.00	
Sheikh Iqbal	459 Tuscarora St., Windsor, ON, N9A3M1	2022/10/04	1,200.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Farwa Manzoor	35 Dorking Dr., Brampton, ON, L6Z3T9	2022/10/04	1,200.00	
Amandeep Bajwa	28 Mount Royal Circle, Brampton, ON, L6P1Y7	2022/09/11	1,000.00	
Jatinder Singh	2042 Carnarvon St., Victoria, BC, V8R2V3	2022/08/20	250.00	250.00
Total			23,550.00	

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) \$ 23,550.00 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) = \$ _____

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

Municipality Ottawa	Date (yyyy/mm/dd) 2023/04/28
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Contact Information

Last Name or Single Name Kostioutchenko	Given Name(s) Igor	Licence Number 3-30777
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Address		
Suite/Unit Number 301	Street Number 1911	Street Name Baseline Rd.

Municipality Ottawa	Province Ontario	Postal Code K2C 0C7
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Telephone Number 613-421-2595	Email Address info@mkpllp.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 Peter Fay, City Clerk and Solicitor, Brampton

Gurpartap Toor, candidate, for Regional Councillor in Brampton, in the October 24, 2022 Municipal Election

Qualified Opinion

We have audited the accompanying *Financial Statement* Form 4 of the Gurpartap Toor campaign which comprise the Statement of Campaign Income and Expense, the Calculation of Surplus or Deficit, and the attached Schedules of Contributions and Fundraising Events and Activities, and a cover page with candidate information relating to the October 24, 2022 Municipal Election.

The financial statements have been prepared by the candidate in accordance with the accounting requirements of sections 88.8 through 88.32 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 financial statements of Gurpartap Toor for the period from May 2, 2023 to January 3, 2023 are prepared in all material respects, in accordance with the accounting requirements of the *Municipal Elections Act, 1996*.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of the political entity 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 amount recorded in the records of the Gurpartap Toor and we were not able to determine whether any adjustments might be necessary to income, expenses and the corresponding calculation of surplus or deficit. Our conclusion on the Financial Statement for the campaign period was modified accordingly because of the possible effects of this limitation of scope.

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 qualified opinion.

Basis of Accounting and Restriction on Use

Without modifying our opinion, I draw attention to the basis of accounting of the Financial Statement, which is presented on Form 4 as prescribed under the *Municipal Elections Act, 1996*. As a result, the financial statements may not be suitable for another purpose.

Candidate's Responsibility

The Candidate is responsible for the preparation of the Financial Statements in accordance with the provisions of sections 88.8 to 88.32 of the *Municipal Elections Act*, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of the financial statement free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Form 4 Financial Statement as a whole is 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.

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 registered political entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the candidate.
- Evaluate the overall presentation, structure, and content of the Financial Statement, and whether the Financial Statement represents the underlying transactions and events in a manner consistent with the accounting requirements of the *Municipal Elections Act*, 1996.

Signature of Auditor: Mortimer Kostiuoutchenko Patel CPAs LLP

Date: April 28, 2023

Auditor's Address: 301-1911 Baseline Rd, Ottawa, On, K2C 0C7

Audit Fee: \$1,695.00

X: I confirm that my firm whose partners resident in Ontario are licenced public accountants in good standing.

Licence Holder Name: Igor Kostiuoutchenko