


**Financial Statement –  
Auditor's Report Candidate – Form 4**  
Municipal Elections Act, 1996 (Section 88.25)

**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 8	1 7

 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  
Britton

Given Name(s)  
Michael

Office for Which the Candidate Sought Election  
Mayor

Ward Name or Number (if any)

Municipality  
St. Catharines

Spending Limit  
General  
\$92,964.10

Parties and Other Expressions of Appreciation  
\$9,296.41

Contribution Limit  
Contributions from Candidate and Spouse  
\$25,000.00

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

**Box B: Declaration**

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

*Michael Britton*

Signature of Candidate

2023/03/31

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2023/03/31	Time Filed 12:45	Initial of Candidate or Agent (if filed in person) MB	Signature of Clerk or Designate <i>[Signature]</i>
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**Box C: Statement of Campaign Income and Expenses**

\* Note – No entry is required. Values will auto-populated once the applicable details are calculated.

**LOAN**

Name of bank or recognized lending institution	Amount borrowed
	\$

**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$ 37,447.84	see Note *
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	see Note *
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	
<b>Total Campaign Income (Do not include loan)</b>		<b>= \$ 37,447.84 C1</b>

**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)	\$ 2,137.96	see Note *
Advertising	\$ 13,668.76	
Brochures/flyers	\$ 2,357.55	
Signs (including sign deposit)	\$ 13,424.38	
Meetings hosted	\$	
Office expenses incurred until voting day	\$ 1,466.43	
Phone and/or internet expenses incurred until voting day	\$	
Salaries, benefits, honoraria, professional fees incurred until voting day	\$	
Bank charges incurred until voting day	\$ 35.04	
Interest charged on loan until voting day	\$	
Other (provide full details)		
1. Gas	+ \$ 590.32	
2. Food	+ \$ 271.93	
3. Technology (Website / Email / Database)	+ \$ 483.44	
4.	+ \$	
5.	+ \$	
6.	+ \$	
<b>Total Expenses subject to general spending limit</b>	<b>\$ 34,435.81</b>	<b>C2</b>

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

1. Party Supplies	+ \$ 481.18
-------------------	-------------

2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>		\$	<b>481.18 C3</b>

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

Accounting and audit	\$	2,500.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	\$		see Note *
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	\$	30.85	
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>2,530.85 C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ **37,447.84 C5**

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	<u>0</u>	<b>D1</b>
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	<u>0</u>	
Surplus (or deficit) for the campaign	= \$	<u>0</u>	<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	+ \$ 14,974.88
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$ 2,137.96 see Note *
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; 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).	\$ 20,335.00 see Note *
<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>= \$ 37,447.84 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 (\$)
Metal U-frames for signs (\$1.1 per frame)	2018/08/04	Print1, Brampton	1,000	1,243.00
Stakes for Large Signs	2018/08/04	Home Depot	400	894.96
<b>Total</b>				<b>2,137.96</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>
Barry Boese	59 Broadway Avenue, St. Catharines, ON L2M1M5	2022/08/21	100.00	
Jeff Loucks	15 Bowman Crescent Thorold, ON L2V 0G3	2022/08/28	100.00	
Ian Goodwin	202-48 Front Street South Thorold L2V 1W9	2022/08/29	500.00	
Greg Zink	68 Jefferson Dr. St. Catharines, ON L2N 3V4	2022/08/29	35.00	
Bart Maves	PO Box 476 Niagara Falls L2E 2L5	2022/08/31	800.00	
Rainer Hummel	Box 636 Niagara On The Lake L0S 1J0	2022/08/31	1,200.00	
Marlene Gallyot	972 Line 3 Rd. Niagara On The Lake ON L0S 1T0	2022/08/31	500.00	
Michael Maisonneuve	3 Paxton Ave. St. Catharines, ON L2N 5H7	2022/08/31	200.00	
Karl Vanderkuip	18 Marvin Dr. St. Catharines L2M 1X7	2022/09/11	250.00	
Judy Vongphachanh	944 Ferndale Ave Fort Erie L2A 5S8	2022/09/22	100.00	
George Ailene	15 St. Helena Street St. Catharines L2N 3Z9	2022/09/26	200.00	
Giomar Alzate	61 Chestnut St E St. Catharines L2T 1G9	2022/09/26	100.00	
Fernando Recchia	7 Cedargrove Crt Ancaster L9G4W5	2022/09/29	1,200.00	
Krystina Waler	7 Woodington Cres. St. Catharines L2T 3T6	2022/10/09	100.00	
Frank Dipalma	40 Countryside Dr St. Catharines L2W 1C3	2022/10/09	200.00	
Dave Robitaille	17 Cartier Dr. St. Catharines L2M 2E5	2022/10/13	500.00	

<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>
E Spencer Fox	9127 Montrose Rd Niagara Falls L2E 7J9	2022/10/13	1,200.00	
Nicholas Suk	42 Brisbane Glen St. Catharines L2N 3K9	2022/10/13	100.00	
Kelly Giancaterino	34 Leeson Street St. Catharines L2T 2R4	2022/10/13	1,200.00	
Meredith Cole	13 Roehampton Ave St. Catharines L2M 7L1	2022/10/14	50.00	
Steve Cole	13 Roehampton Ave St. Catharines L2M 7L1	2022/10/14	100.00	
Marie Ireborg Vanderwal	3789 9 th street St. Catharines ON L2R 6P9	2022/10/17	1,000.00	
Robert George	9 Rice Ave. St. Catharines L2M 2Y2	2022/10/18	50.00	
Angelo Nitsopolos	57 Golden Blvd St. Catharines L2N 7M3	2022/10/19	750.00	
Ruth Hays	20 Royal Orchard Cres. St. Catharines L2N 4E9	2022/09/19	100.00	
Ed Wills	7 Gale Crescent – Unit 1110 St Catharines L2R 7M8	2022/09/13	100.00	
Kevin Stockman	15 Berryman Ave. St. Catharines L2R 3W8	2022/10/19	500.00	
Kenneth Davidson	12 Trillium Lane St. Catharines L2T 1W2	2022/10/20	1,000.00	
Susan Knighton	8 Shetland Cres. St. Catharines L2P 3P7	2022/10/20	50.00	
Barry Robbins	186 Merritt Street St. Catharines L2T 1J6	2022/10/20	500.00	
James Nitsopolous	11655 Niagara Parkway Niagara Falls L2E 6S6	2022/10/20	750.00	
Duane Gibson	451 Eastchester Ave. E. Unit 1 St. Catharines L2M 6S2	2022/10/20	750.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Bernie Villamil	6596 Leawood Court Niagara Falls L2G 7C4	2022/10/03	100.00	
Blake Morris	3 Blue Spruce Court St. Catharines L2N 4E6	2022/10/03	500.00	
Richard Bucko	199 Parnell Rd St Catharines L2M 1W3	2022/10/03	100.00	
William MacDonald	27 Acadia Crescent St. Catharines L2P 1H7	2022/10/03	50.00	
Marjorie Lum	3 Upper Canada Dr. St. Catharines L2N 3H3	2022/10/14	100.00	
Gary Kavazanjian	1852 Sunset Lane St. Catharines L2R 6P9	2022/10/21	500.00	
Maria Smith	22 Royal Orchard Crescent St. Catharines L2N 4E9	2022/10/21	250.00	
Antonio Miele	245 Queenston Rd Niagara On The Lake L0S1J0	2022/10/21	250.00	
Bert Tolhoek	6 Clifton Court St. Catharines L2N 6Y2	2022/10/21	1,200.00	
Mark Hardwick	113 Cardinal Crt Welland L3C 0A8	2022/10/21	500.00	
Martir Hadjinian	58 Farris Ave St. Catharines L2S 3W6	2022/10/21	500.00	
Mark Sherk	39 Yates Street St. Catharines L2R 5R3	2022/10/27	250.00	
Michael Florence	150 Signet Dr. Weston M9L 1T9	2022/10/28	400.00	
Simon Yakubowicz	17 Alderbrook Dr. Don Mills M3B 1E3	2022/10/28	250.00	
Robert Rapiti	112 Griffin St #2 Smithville L0R 2A0	2022/10/29	100.00	
<b>Total</b>			<b>19,335.00</b>	

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





**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, CA

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

Last Name or Single Name Rebro	Given Name(s) Anastasiya	Licence Number 3-31745
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**Address**

Suite/Unit Number 200	Street Number 2655	Street Name North Sheridan Way
Municipality Mississauga	Province ON	Postal Code L5K 2P8
Telephone Number 905-722-7222	Email Address anastasia@farnhamco.ca	

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 AUDITORS' REPORT

To: Michael Britton  
547 Carlton St  
St. Catharines,  
ON L2M 4X6

### Qualified Opinion

We have audited the campaign financial statement (Form 4) of Mike Britton (“the candidate”) for the campaign period from August 17, 2022 to January 3, 2023.

In our opinion, except for the possible matters described in the Basis for Qualified Opinion paragraph, the financial statement is prepared, in all material respects, in accordance with the Municipal Elections Act, 1996 (Section 88.25) and the guidelines issued by the Ministry of Municipal Affairs.

### Basis for Qualified Opinion

Due to their inherent nature, the completeness of campaign contributions and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the candidate’s accounting records and we were not able to determine whether any adjustments might be necessary to contributions and other income, expenses, and surplus/deficiency.

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 the candidate in accordance with the ethical requirements that are relevant to our audit of the financial statement 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 for Accounting and Restriction of Use

This financial statement (Form 4) was prepared by the candidate to meet the campaign reporting requirements as described in the Municipal Elections Act, 1996 (Section 88.25). As a result, this financial statement may not be suitable for another purpose.

### Responsibilities of The Candidate for the Financial Statement

The candidate is responsible for the preparation and fair presentation of the financial statement in accordance with the Municipal Elections Act, 1996 (Section 88.25), and for such internal control as the candidate determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

The candidate is responsible for overseeing the campaign'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



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with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

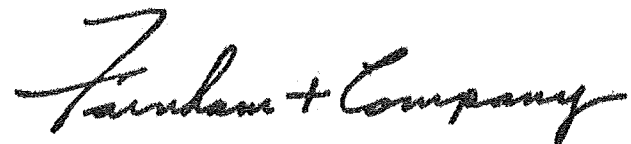
Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statement.

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 statement, 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 campaign'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, including the disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

We 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 we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



CHARTERED PROFESSIONAL ACCOUNTANTS  
PROFESSIONAL CORPORATION  
Authorized to practice public accounting by  
The Chartered Professional Accountants of Ontario

Mississauga, Ontario  
March 31, 2023