

**Instructions**

All registrants must complete Boxes A, B, C and D and Schedule 1. All registrants must complete Schedule 2 as appropriate. Registrants 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 registrant or, if the registrant is an individual, their spouse) shall be immediately paid to the clerk who was responsible for the conduct of the election.

For the campaign period from

YYYY	MM	DD	to	YYYY	MM	DD
2022	09	02		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 including finances from start of campaign to end of extended campaign period.

**Box A: Name of Registrant**

Name of Registrant (individual, trade union or corporation)

WORKERS VOTE FOR CHANGE

Official Representative (name of person signing on behalf of trade union or corporation)

Last Name or Single Name

Given Name

Karl

Andrus

Name of Municipality

HAMILTON

Spending Limit

Spending Limit - General

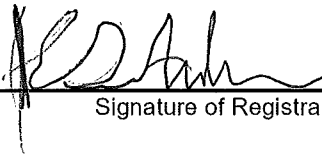
\$25,000.00

Spending Limit - Parties and Other Expressions of Appreciation

\$2,500.00

**Box B: Declaration**


I, Karl Andrus, a registrant (or official representative), declare to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.



Signature of Registrant (or Official Representative)

2023/03/21

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Registrant, Official Representative or Agent (if filed in person)	Signature of Clerk or Designate
2023/03/23	10:37AM	KA	

City of Hamilton

MAR 23 2023

Elections

**Box C: Statement of Campaign Income and Expenses**

**LOAN**

Name of bank or recognized lending institution	Amount borrowed
	\$ <u>          -</u>

**INCOME**

Total amount of all contributions (From line 1A in Schedule 1)	+ \$ 13,700.77
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)** = **\$ 13,700.77 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	+ \$ 12,044.60
Brochures/flyers	+ \$ -
Signs (including sign deposit)	+ \$ -
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	+ \$ 368.00
Bank Charges incurred until voting day	+ \$ 105.17
Interest charged on loan until voting day	+ \$ -
Other (provide full details)	
1. _____	+ \$ -
2. _____	+ \$ -
3. _____	+ \$ -
4. _____	+ \$ -
5. _____	+ \$ -
6. _____	+ \$ -

**Total Expenses subject to general spending limit** = **\$ 12,517.77 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	+	\$ 1,130.00	
Costs of fund-raising 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	+	\$ 53.00	
Interest charged on loan after voting day	+	\$ -	
Expenses related to recount	+	\$ -	
Expenses related to controverted election	+	\$ -	
Expenses related to compliance audit	+	\$ -	
Expenses related to registrant'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** = \$ 1,183.00 **C4**

**Total Campaign Expenses (C2 + C3 + C4)** = \$ 13,700.77 **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 registrant'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 registrant and (if individual) spouse	+ \$ 440.10
Contributions in goods and services from registrants and (if individual) 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 from registrant or spouse).	+ \$ 60.67
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Table 3-6)	
• include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from from registrant or spouse).	+ \$ 13,200.00
<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>= \$ 13,700.77 1A</b>

### Part II - Contributions from registrant 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 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 registrant and as an expense.)

Description	Date Received (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>				-

Additional information is listed on separate supplementary attachment, if complete manually

**Part III – Contributions exceeding \$100 per contributor – individuals other than registrant or spouse**

**Table 3: Monetary contributions from individuals other than registrant or spouse**

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-

Additional information is listed on separate supplementary attachment, if complete manually

**Table 4: Monetary contributions from corporations or trade unions**

Name (legal and carrying on business as)	Full Address	President or Business Manager	Authorized Representative	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
<b>Total</b>					13,200.00	

Additional information is listed on separate supplementary attachment, if complete manually

Supplemental Attachment

Part III - Contributions exceeding \$100 per contributor - individuals other than registrant or spouse

Table 4: Monetary contributions from corporations or trade unions

Name	Full Address	President or Business Manager	Authorized Representative	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount \$ Returned to Contributor or Paid to Clerk
Hamilton District Labour Council	51 Adair Ave S, Hamilton, ON, L8H 1B5	Anthony Marco		2022-09-26	1,200.00	
Amalgamated Transit Union Canada	61 International Blvd Suite 210, Etobicoke, ON, L8H 1B5	John Di Nino		2022-09-26	1,200.00	
United Steel Workers of America, Local Union No. 1005	350 Kenilworth Ave N, Hamilton, ON, L8H 4T3	Ron Wells		2022-09-23	800.00	
Amalgamated Transit Union 107	1005 King St E, Hamilton, ON, L8M 1C6	Rob Doucette		2022-09-29	1,200.00	
International Brotherhood of Boiler Makers Local 128	1035 Sutton Dr, Burlington, ON, L7L 5Z8	Roy Grills		2022-09-29	1,200.00	
Canadian Union of Public Employees Local 5167	818 King St E, Hamilton, ON, L8M 1B2	Jay Hunter		2022-09-29	1,200.00	
Hamilton Steelworkers Area Council	1031 Barton St E, Hamilton, ON, L8L 3E2	Darren Green		2022-10-11	1,000.00	
OPSEU Local 240 Local	Mohawk Collage - 135 Fennell Ave W, Hamilton, ON Fennell room A006, L9C 0E5	Kevin Mackay		2022-10-11	500.00	
David J Fernandes Productions Inc.	19 St. Clair Ave, Hamilton, ON, L8M 2N4	David J Fernandes		2022-10-12	500.00	
International Union of Operating Engineers Local 793	2245 Speers Rd, Oakville, ON, L6L 6X8	Mike Gallagher		2022-10-12	1,200.00	
International Brotherhood of Electrical Workers Local 105	685 Nebo Rd, Hannon, ON, L0R 1P0	Steve Fox		2022-10-21	1,000.00	
Canadian Union of Public Employees Local 3906	1046 King Street West, Hamilton ON, L8S 1L5	Morgan Jaques (Chair, PAC)		2022-11-16	500.00	
Society of United Professionals IFPTE 160	2239 Yonge St Toronto, ON, M4S 2B5	Mike Belmore		2022-10-21	500.00	
Local 18 Carpenters	1342 Stone Church Rd E, Hamilton, ON, L8W 2C8	Garry Baverstock		2022-10-07	1,200.00	
					<b>13,200.00</b>	

**Table 5: Contributions in goods or services from individuals other than registrant 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 (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Sean Hurley	114 Kensington Ave. N., Hamilton, ON, L8L 7N2	Web Hosting, Email and Domain	2022/09/08	60.67	-
				-	-
				-	-
				-	-
<b>Total</b>				60.67	-

Additional information is listed on separate supplementary attachment, if complete manually

**Table 6: Contributions in goods or services from corporations or trade unions**  
 (Note: Must also be recorded as Expenses in Box C.)

Name (legal and carrying on business as)	Full Address	President or Business Manager	Authorized Representative	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
							-
							-
							-
							-
<b>Total</b>							

Additional information is listed on separate supplementary attachment, if complete manually

**Total for Part III (Add totals from Table 3 -6) (Record in Part 1 – Summary of Contributions)**      \$    13,260.67    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)

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

**Total Part II (include in Part 1 of Schedule 1)** = \$ -

**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.	+	\$	-

**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 (Chaplin & Co. LLP, Chartered Professional Accountants)****Municipality****Date (yyyy/mm/dd)****Toronto**

2023 / 01 / 03

**Contact Information**

Last Name or Single Name

Given Name(s)

Licence No.

**Bergman****Gail****1-18290**

Address

Suite/Unit No.

Street No.

Street Name

**710****1110****Finch Avenue West**

Municipality

Province

Postal Code

**Toronto****Ontario****M3J 2T2**

Telephone Number

Email Address

**416-667-7060****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 8) of Workers Vote for Change, Third Party Advertiser, for the campaign period from from 2022/9/2 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 Workers Vote for Change, the Third Party Advertiser, 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 Workers Vote for Change for the campaign period 2022/9/2 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 Workers Vote for Change and we were not able to determine whether any adjustments might be necessary to income, expenses and surplus/deficit for the period 2022/9/2 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 Workers Vote for Change 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 Workers Vote for Change '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

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 Workers Vote for Change '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 21, 2023

**Chaplin & Co. LLP, Chartered Professional Accountants**  
Licensed Public Accountants  
Toronto, Ontario