

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 2	1 2	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

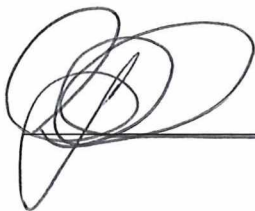
Box A: Name of Candidate and Office

Candidate's name as shown on the ballot		
Last Name or Single Name Fyfe-Millar	Given Name(s) John	
Office for Which the Candidate Sought Election Councillor	Ward Name or Number (if any) 13	
Municipality City of London		
Spending Limit General \$20,963.65	Parties and Other Expressions of Appreciation \$2,093.66	Contribution Limit Contributions from Candidate and Spouse \$8,749.80

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

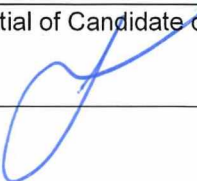
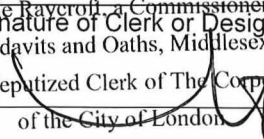
Box B: Declaration

I, John Fyfe-Millar, 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

2023/03/23
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023 03 27</u>	Time Filed <u>2:34pm</u>	Initial of Candidate or Agent (if filed in person) 	Signature of Clerk or Designate  Jeannie Raycroft, a Commissioner for taking Affidavits and Oaths, Middlesex County, while a deputized Clerk of The Corporation of the City of London
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Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution	Amount borrowed \$
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INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+	\$	23,030.31	
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	+	\$	7.87	
Other (provide full details)				
1. _____	+	\$		
2. _____	+	\$		
3. _____	+	\$		
4. _____	+	\$		
5. _____	+	\$		
6. _____	+	\$		
Total Campaign Income (Do not include loan)				= \$ 23,038.18 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		\$	4,365.13	
Brochures/flyers		\$	7,786.95	
Signs (including sign deposit)		\$	5,669.51	
Meetings hosted		\$		
Office expenses incurred until voting day		\$	243.88	
Phone and/or internet expenses incurred until voting day		\$		
Salaries, benefits, honoraria, professional fees incurred until voting day		\$		
Bank charges incurred until voting day		\$		
Interest charged on loan until voting day		\$		
Other (provide full details)				
1. Payment processing fees	+	\$	331.48	
2. Campaigning kick-off and blitzing events	+	\$	2,127.66	
3. _____	+	\$		
4. _____	+	\$		
5. _____	+	\$		
6. _____	+	\$		
Total Expenses subject to general spending limit		\$	20,524.61	C2

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

1. Post-election wrap up event	+	\$	2,004.30	
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation			\$ 2,004.30 C3

3. Expenses not subject to spending limits

Accounting and audit		\$	960.50
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		\$	10.00
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			\$ 970.50 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 23,499.41 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	-461.23	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			= \$ -461.23 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	+ \$	25.31
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	
<hr/>		
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).	\$	500.00
<hr/>		
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).	\$	22,505.00
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Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$	
<hr/>		
Total Amount of Contributions (record under Income in Box C)	= \$	23,030.31 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 (\$)
Norman Sproule	441 Pall Mall Street, London Ontario	2022/05/16	400.00	
Voula Zervakos	348 Castlegrove Blvd, London, ON N6G 3X5	2022/07/06	1,200.00	
Ali Soufan	2133 Westdel Bourne Road, London, ON N6K 4R2	2022/07/06	200.00	
Nella Soufan	2133 Westdel Bourne Road, London, ON N6K 4R2	2022/07/06	200.00	
Carla Randall	2133 Westdel Bourne Road, London, ON N6K 4R2	2022/07/06	1,200.00	
Salah Al JaJah	3436 Emily Carr Lane, London, ON N6L 0A3	2022/07/06	1,200.00	
Barb McArthur	803-250 Pall Mall Street, London ON N6A6K3	2022/07/07	500.00	
Gerald & Sherry Drennan	19 September Lane, London ON N6K 3Y6	2022/07/07	1,000.00	
Dave & Erin Stimac	1397 Corley Dr, London ON N6G 2K5	2022/07/07	1,000.00	
Allan Drewlo	238 Hyman Sreet, London ON N6A 1N5	2022/07/07	1,000.00	
Jamie Crich	560 Wellington Street, 2nd Fl, London, ON N6A3R4	2022/07/18	355.00	
Marjorie A Macoun	1060 Wellington Gardens, London ON N6A 5Z2	2022/07/22	500.00	
Lyman Meddoui	1962 Oxford Street West, London ON N6K 4M8	2022/07/29	200.00	
Mr. Ali Meddoui	15 Paisley Street, London ON N5X 3J3	2022/07/29	1,200.00	
Mr. Mohammed Abdo	848 Blythwood Rd, Unit 320 London, ON N6H 0K8	2022/07/29	800.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Joseph Carapella	3800 Colonel Talbot Rd, London ON N6P 1H5	2022/09/25	1,200.00	
Carlo and Kelly Castellani	64 Tallwood Rd, London ON N5X 2S1	2022/09/25	500.00	
Stephen Stapelton	560 Wellington Street, 2nd Fl, London, ON N6A3R4	2022/09/25	800.00	
Erin & Jeff Pease	201-389 Dundas Street, London ON N6B 3L5	2022/06/22	250.00	
Robert Sherman	80 Carr Street, Unit 15 Toronto, ON M5T 1B7	2022/09/02	1,200.00	
Adam Carapella	3800 Colonel Talbot Rd London, ON N6P 1H5	2022/09/12	200.00	
Jesse Nathanson	812 Lawrence Avenue W, Toronto ON M6A 0B5	2022/09/13	1,000.00	
Ryan M Gauss	53 Queen Mary Crescent, London ON N6H 4B5	2022/09/24	150.00	
Rick Spencer & Caroline Roxx	965 Medway Park Drive, London ON N6G 0K7	2022/06/29	1,200.00	
Schmuel Farhi	620 Richmond Street, London ON N6A 5J9	2022/07/06	1,200.00	
David E White	One Richmond Row 517 Richmond Street, London N6A 5N4	2022/07/18	500.00	
Robert Vitali	115 Cobblestone Road, London ON N5Y 5M6	2022/07/28	1,000.00	
Nancy Branscombe	191 Cheapside Street, London ON N6A 1Z9	2022/08/05	350.00	
Samuel Rincon	992 Jalna Blvd, London ON N6E 2R4	2022/08/11	1,000.00	
Rachel Menary	820 Manchester Rd, London IN N6H 4J6	2022/08/11	1,000.00	
Total			22,505.00	

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) \$ 22,505.00 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, CA, LPA

Municipality London	Date (yyyy/mm/dd) 2023/03/22
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Contact Information

Last Name or Single Name Johnson	Given Name(s) Kevin	Licence Number 3-3190355
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Address

Suite/Unit Number 214	Street Number 700	Street Name Richmond Street
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Municipality London	Province Ontario	Postal Code N6A 5C7
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Telephone Number 519-661-0990	Email Address kjohnson@wilkinsonrogers.com
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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: City Clerk for John Fyfe-Millar, Candidate

Qualified Opinion

We have audited the accompanying Form 4 ("the financial statements") of John Fyfe-Millar, Candidate for the campaign period from May 2, 2022 to December 31, 2022 relating to the City of London Municipal Election held on October 24, 2022.

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 statements present fairly, in all material respects, the financial position of John Fyfe-Millar, Candidate, as at December 31, 2022 and his income and expenses for the campaign period from May 2, 2022 to December 31, 2022 in accordance with the requirements of the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in any election campaign, the completeness of the various categories of income and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amounts recorded in the records of the John Fyfe-Millar Campaign and we were not able to determine whether any adjustments might be necessary to income and expenses and the campaign period surplus or deficit. Our audit opinion on the financial statements for the campaign period from May 2, 2022 to December 31, 2022, 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 John Fyfe-Millar Campaign in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our 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.

Other matter

The financial statements, which have not been, and are not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the City Clerk to comply with the requirements of the Municipal Elections Act, 1996. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Municipal Elections Act, 1996 relevant to preparing such financial statements and for such internal control as management determines is necessary to enable the preparation of the financial statements that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the John Fyfe-Millar Campaign's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 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 the 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 Campaign's internal control.
- Evaluate the overall presentation, structure and content of the financial statements, and whether the financial statements represent 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.

Wulkenson Rogers LLP

CHARTERED PROFESSIONAL ACCOUNTANTS, LICENSED PUBLIC ACCOUNTANTS

