

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 3

 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
Guthrie

Given Name(s)
Cam

Office for Which the Candidate Sought Election
Mayor

Ward Name or Number (if any)

Municipality
City of Guelph

Spending Limit
General
\$96,408.30

Parties and Other Expressions of Appreciation
\$9,640.83

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

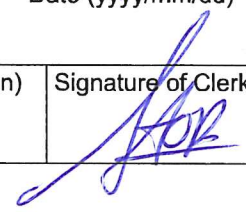
I, Cam Guthrie, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.



Signature of Candidate



Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/28</u>	Time Filed <u>1:38pm</u>	Initial of Candidate or Agent (if filed in person) <u>C.G</u>	Signature of Clerk or Designate 
--	-----------------------------	--	--

STEPHEN O'BRIEN, a Commissioner while
City Clerk of the City of Guelph

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
N/A	\$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$ 86,470.15	see Note *
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$ 150.00	
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. _____	+ \$	
Total Campaign Income (Do not include loan)	= \$ 86,620.15	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)	\$ 3,702.15	see Note *
Advertising	\$ 32,895.67	
Brochures/flyers	\$ 5,413.83	
Signs (including sign deposit)	\$ 573.76	
Meetings hosted	\$	
Office expenses incurred until voting day	\$ 1,891.35	
Phone and/or internet expenses incurred until voting day	\$	
Salaries, benefits, honoraria, professional fees incurred until voting day	\$ 17,329.38	
Bank charges incurred until voting day	\$ 44.50	
Interest charged on loan until voting day	\$	
Other (provide full details)		
1. <u>PayPal Fees (Stripe)</u>	+ \$ 1,304.31	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
6. _____	+ \$	
Total Expenses subject to general spending limit	\$ 63,154.95	C2

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

1. <u>Election Night Party</u>	+ \$ 7,625.29
--------------------------------	---------------

2. Volunteer Appreciation	+ \$	1,838.19	
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Total Expenses subject to spending limit for parties and other expressions of appreciation	\$	9,463.48	C3

3. Expenses not subject to spending limits

Accounting and audit	\$	3,986.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	\$	6,524.88	see Note *
Office expenses incurred after voting day	\$	151.69	
Phone and/or internet expenses incurred after voting day	\$		
Salaries, benefits, honoraria, professional fees incurred after voting day	\$		
Bank charges incurred after voting day	\$	51.00	
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	\$	10,713.57	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 83,332.00 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	3,288.15	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			= \$ 3,288.15 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)	+	\$	3,702.15	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).		\$	1,396.00	
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).		\$	81,372.00	see Note *
Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	–	\$		
		\$		
Total Amount of Contributions (record under Income in Box C)	=	\$	86,470.15	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 (\$)
Lawn Signs	2018/08/27	KH+A Printing	675	2,315.25
"Vote Cam Today" Signs	2018/10/03	KH+A Printing	45	247.50
Large Arterial Road Signs	2018/10/03	KH+A Printing	62	539.40
Extra Metal Stakes for Signs	2018/10/03	KH+A Printing	400	600.00
Total				3,702.15

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 (\$)
See attached list			81,372.00	
Total			81,372.00	

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) \$ 81,372.00 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 Roller Skating EventDate of event/activity (yyyy/mm/dd) 2022/06/11**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.	<u>Entertainment</u>	+ \$	<u>1,080.42</u>
2.	<u>Food</u>	+ \$	<u>175.00</u>
3.	<u>Rentals</u>	+ \$	<u>2,329.62</u>
4.	_____	+ \$	_____
5.	_____	+ \$	_____

Total Part IV Expenses (include under Expenses in Box C) = \$ **3,585.04****Fundraising Event/Activity 2**Description of fundraising event/activity Open House

Date of event/activity (yyyy/mm/dd) 2022/09/25

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.	Entertainment	+ \$	839.84
2.	Food	+ \$	2,100.00
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____

Total Part IV Expenses (include under Expenses in Box C) = \$ **2,939.84**

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 Guelph	Date (yyyy/mm/dd) 2023/02/23
------------------------	---------------------------------

Contact Information

Last Name or Single Name Halliday	Given Name(s) Lori	Licence Number 1-17030
--------------------------------------	-----------------------	---------------------------

Address

Suite/Unit Number 3	Street Number 512	Street Name Woolwich Street
------------------------	----------------------	--------------------------------

Municipality Guelph	Province ON	Postal Code N1H 3X7
------------------------	----------------	------------------------

Telephone Number 519-837-3111	Email Address lori@wcocpa.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.

Donors over \$100

<u>Last Name</u>	<u>First Name</u>	<u>Address</u>	<u>City</u>	<u>Postal Code</u>	<u>Donation Amount</u>
GATTO	OSCAR	85 HAZELWOOD DR.	GUELPH	N1C 1A4	\$125
NIELSEN	LEAH	34 WIMBLEDON RD.	GUELPH	N1H 7N1	\$150
CLAYSON	JAMES	17 FOXWOOD CREESCENT	GUELPH	N1C 1A6	\$199
INDERJIT	ARORA	60 TOVELL DR	GUELPH	N1K 1Z7	\$200
KELLER	LAURA	7 MURPHY COURT	GUELPH	N1G 5H8	\$200
UHRIG	SCOTT	3 BRIGHT LANE	GUELPH	N1L 1S6	\$200
UHRIG	JANICE	30 SANDY SHORE BLVD PVT	CAMBRIDGE	N3C 2V4	\$200
KUMAR	LAKHBER	738 STEELES AVE. W.	BRAMPTON	L6V 1A1	\$200
OSBORNE	JOHN	9 AMALIA CRESCENT	GUELPH	N1L 1L1	\$200
KOTSEFF	LAWRENCE	125 WOOLNER TRAIL	KITCHENER	N2A 4N3	\$250
ANTOLIN	JENNIFER	146 ABERDEEN AVE	HAMILTON	L8P 2P4	\$300
WESTERHOFF	TREVOR	146 ABERDEEN AVE	HAMILTON	L8- 294	\$300
GUTHRIE	GORDON	16 CAMPION AVE.	GUELPH	N1H 5L3	\$400
ROMAN-BRICKNELL	MARIA	895 WOODLAWN RD. W.	GUELPH	N1K 1B7	\$500
NASH	LYNN	88 HANDS DR.	GUELPH	N1G 4M0	\$500
LEVEILLEE	CAROLINE	521 ST. CHARLES ST. E.	GUELPH	N0B 1M0	\$500
PASKOWITZ	HOWARD	44 LAURELCREST AVE.	TORONTO	M3H 2A4	\$500
DRIMMER	DANIEL	3280 BLOOR ST.W. STE 400	TORONTO	M8X 2X3	\$500
MCLAUGHLIN	THOMAS	11 AMALIA CRES.	GUELPH	N1L 1L2	\$500
MCLAUGHLIN	KATHERINE	11 AMALIA CRES.	GUELPH	N1L 1L2	\$500
MATHESON	VIRGINIA	30 OLD MILL RD.	TORONTO	M8X 0A5	\$500
KAUFMAN	JOSH	175 DEWBOURNE AVE.	TORONTO	M6C 1Z6	\$750
COWIE	MICHAEL	184 FOREST HILL RD.	TORONTO	M5P 2N4	\$1,000
MIDGLEY	MATTHEW	1096 BEACHOMBER RD	MISSISSAUGA	L5G 0B7	\$1,000
TRUSSLER	BRAD	2375 CALLOWAY DR	OAKVILLE	L6M 0C1	\$1,000
CORLETT	TYLER	20 HUDSON DR	TORONTO	M4T 2J9	\$1,100
WORTON	GRANT	4445 CONCESSION 11	MOFFATT	LOP 1J0	\$1,199
PATEL	ALPA	34 ANDERSON COVE TRAIL	NORTH YORK	L7B 0A4	\$1,199
SCHEMBRI	GORD	909 RIVER BIRCH CRT	KITCHENER	N2C 2T9	\$1,200
KNOWLES	MARTIN	32 BEAVER MEADOW DR.	GUELPH	N1L 1N3	\$1,200
GRAHAM	PETER	16 ABERDEEN RD. S.	CAMBRIDGE	N1S 2X4	\$1,200
COWIE	MARK	184 FOREST HILL RD.	TORONTO	M5P 2N4	\$1,200
STEFANUTTI	CARLO	18 DIAMONWOOD DR	CALEDON	L7E 4H6	\$1,200
COWIE	MICHAEL	129 CHELTENHAM AVE	TORONTO	M4N 1R1	\$1,200
COWIE	ANNE	129 CHELTENHAM AVE	TORONTO	M4N 1R1	\$1,200
ELLERY	TERRY	38 GRANGE ST.	GUELPH	N1E 2T7	\$1,200
TAYLOR	MICHAEL	60 ARKELL RD	GUELPH	N1L 0N7	\$1,200
ROBERTS	MARK	29 KEYS CRESCENT	GUELPH	N1G 5J7	\$1,200
RUSSELL	JAMIE	62 CARRIAGE LANE	GUELPH	N1H 6H9	\$1,200
WILLIAMS	TAMARA	38 GRANGE ST.	GUELPH	N1E 2T7	\$1,200
JAMI	MANDANA	46 MCCURDY RD	GUELPH	N1G 4Z9	\$1,200
BAGGIO	ALESSANDRO	2 MEGAN PLACE	GUELPH	N1L 1H1	\$1,200
CARNIELLO	STENO	9 KILKENNY PLACE	GUELPH	N1L 1H1	\$1,200
SHANTZ	JEFFREY	444 DRAKE CIRCLE	WATERLOO	N2T 1L1	\$1,200
MCCORMICK	ANISSA	7 CALIFORNIA RD.	CAMBRIDGE	N1R 5S2	\$1,200
PEARCE	JOEL	6549 GORE RD	PUSLINCH	N0B 2J-	\$1,200
WATT	MICHAEL	2009 GORDON ST.	GUELPH	N1L 1G7	\$1,200
SCHEMBRI	SARA	909 RIVER BIRCH CRT	KITCHENER	N2C 2T9	\$1,200

SCHEMBRI	EMMA	909 RIVER BIRCH CRT	KITCHENER	N2C 2T9	\$1,200
ZEN	PAOLO	11 ACORN PLACE	GUELPH	N1E 6L6	\$1,200
DEJONGE	RICHARD	5682 5TH LINE	ROCKWOOD	N0B 2K0	\$1,200
BATTISTA-BISCH	LEAH	2117 MAPLEWOOD RD.	ST. CLEMENTS	N0B 2M0	\$1,200
DEHU	ROBERT	11 COLBORN ST.	GUELPH	N1G 2M4	\$1,200
DIBATTISTA	TONY	195 KING ST W. STE 201	KITCHENER	N2G 1B1	\$1,200
SCULLY	MANDRA	8 RIDGEFIELD RD.	TORONTO	M4N 3H8	\$1,200
EISENBERGER	JACK	111 HILLMOUNT AVE.	NORTH YORK	M6B 1X7	\$1,200
EISENBERGER	AVIVA	111 HILLMOUNT AVE.	NORTH YORK	M6B 1X7	\$1,200
EISENBERGER	AHUVA	111 HILLMOUNT AVE.	NORTH YORK	M6B 1X7	\$1,200
CARAPELLA	ADAM	335 HYDE PARK RD.	LONDON	N6H 3R7	\$1,200
CARAPELLA	JOSEPH	3219 WESTDEL BOURNE	LONDON	N6P 1N2	\$1,200
UDASKIN	LORNE	46 PURDON DR.	TORONTO	M3H 4X1	\$1,200
CALLERY	MAEVE	548 INDIAN RD.	TORONTO	M6P 2C2	\$1,200
WOLFOND	GREG	49 HIGHLAND CRES.	TORONTO	M2L 1G7	\$1,200
REID	CARSON	7691 WELLINGTON RD 34	PUSLINCH	N0B 2J0	\$1,200
REID	CHERI	7691 WELLINGTON RD 34	PUSLINCH	N0B 2J0	\$1,200
PICCOLI	LEE	27 LAMBETH LN	PUSLINCH	N0B 2J0	\$1,200
SCOTT	RYAN	50 DRONE CRES.	GUELPH	N1K 0C2	\$1,200
FERREIRA	RITA	11 ESTORIL TERRACE	TORONTO	M6N 5E1	\$1,200
ROBERTSON	ALICIA	6 HILLTOP RD.	GUELPH	N1E 7L4	\$1,200
CHURCHILL	ALAN	24 HENWOOD DR.	CAMBRIDGE	N3C 0B9	\$1,200
LANG	STUART	4253 SIDEROOD 10 SOUTH	CAMBRIDGE	N3C 2V4	\$1,200
SANVIDO	JOHN	47 ERAMOSIA CRES.	GUELPH	N1E 5Z5	\$1,200
BEDROSIAN	MICHAEL	34 ROBIN ROAD	GUELPH	N1L 1B4	\$1,200
DYER	CHARLES	1 THE ESPLANADE SUITE 3304	TORONTO	M5E 0A8	\$1,200
GODMAN	MARK	133 CARMICHAEL CRESCENT	BLUE MOUNTAIN	L9Y 0R2	\$1,200
MC DANIEL	CLARK	7800 FOURTH LINE	ELORA	N0B 1S0	\$1,200
BROWN	MARY	40 WOODSIDE RD.	GUELPH	N1G 2G9	\$1,200
BROWN	AILEEN	21 YEADON DR.	GUELPH	N1G 1M4	\$1,200
KRIZSAN	CATHY	11 AMALIA CRES.	GUELPH	N1L 1L2	\$1,200
KRIZSAN	THOMAS	11 AMALIA CRES.	GUELPH	N1L 1L2	\$1,200
JAKHU	MANJIT	12 MAST DR.	BRAMPTON	L6Y 4M8	\$1,200
SANGHA	KULJIT	12 MAST DR.	BRAMPTON	L6Y 4M8	\$1,200
SANGHA	AMARJIT	12 MAST DR.	BRAMPTON	L6Y 4M8	\$1,200
KAUR	PARKASH	3 GUSTO ST.	BRAMPTON	L6P 4B7	\$1,200

\$81,372



INDEPENDENT AUDITOR'S REPORT

To: Stephen O'Brien, City Clerk, City of Guelph

Qualified Opinion

We have audited the Statement of Campaign Income and Expenses for the campaign period from May 3, 2022 to January 3, 2023 of Cam Guthrie, candidate. This financial statement has been prepared in accordance with the financial reporting provisions of the Municipal Elections Act, 1996.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the records referred to in the preceding paragraph, this financial statement presents fairly, in all material respects, the income and expenses of Cam Guthrie, candidate for the campaign period from May 3, 2022 to January 3, 2023 and the determination of surplus or deficit and the disposition of surplus in accordance with the financial reporting provisions of the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the inherent nature of the transactions in an election campaign, the completeness of 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 Cam Guthrie, candidate and we were not able to determine whether any adjustments might be necessary to income, expenses and surplus/deficit for the campaign period from May 3, 2022 to January 3, 2023.

Emphasis of Matter – Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to the Municipal Elections Act, 1996, which describes the basis of accounting. The financial statements are prepared to assist Cam Guthrie, candidate, to comply with the financial reporting provisions of the Act referred to above. As a result, the financial statement may not be suitable for another purpose. Our report is intended solely for Cam Guthrie, candidate, and the City of Guelph.

Responsibilities of Cam Guthrie, candidate and Those Charged with Governance for the Financial Statements

Cam Guthrie, candidate, is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the Municipal Elections Act, 1996 and for such internal controls as the chief financial officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The candidate and those charged with governance are responsible for overseeing the campaign's financial reporting process.

Auditor's Responsibilities

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with Canadian auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the campaign's preparation and the fair presentation of the financial statement 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. An audit also includes the evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by Cam Guthrie, candidate, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Guelph, Ontario
February 23, 2023

WCO Professional Corporation
Chartered Professional Accountants
Authorized to practise public accounting by the
Chartered Professional Accountants of Ontario