



**INDEPENDENT AUDITOR'S REPORT
ON FORM 921 FINANCIAL STATEMENT AND SUPPORTING SCHEDULES**

To the Financial Officer of The Green Party of Manitoba

Report on the Audit of Form 921 Financial Statement and Supporting Schedules

Qualified Opinion

We have audited the Form 921, Statement of Income, Transfers and Election Expenses of a Registered Political Party for a Campaign Period, for The Green Party of Manitoba (the "Party"), which comprise the Statement of Income, Expenses and Transfers and Supporting Schedules [Schedule 1 - Expenses, Schedule 2 - Transfers from Constituency Associations and Nominated Candidates and Schedule 3 - Transfers to Constituency Associations and Nominated Candidates] for the campaign period from September 5, 2023 to December 4, 2023 relating to the election held on October 3, 2023 (collectively referred to as the "Form 921 Financial Statement and Supporting Schedules").

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying Form 921, Statement of Income, Expenses and Transfers of a Registered Party for a Campaign Period and Supporting Schedules for the Green Party of Manitoba for the campaign period from September 5, 2023 to December 4, 2023 relating to the election held on October 3, 2023 is presented fairly, in all material respects, in accordance with the accounting requirements of *The Election Financing Act* of Manitoba and Accounting Guide - Accounting For Purposes of The Election Financing Act issued by the Chief Electoral Officer.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in any election campaign, the completeness of campaign period income and expenses and transfers is not susceptible to satisfactory audit verification. Accordingly, our verification of campaign period income and expenses and transfers was limited to the amounts recorded in the accounting records of the Party and we were not able to determine whether any adjustments might be necessary to campaign period income, expenses and transfers and the election surplus/deficit.

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 Form 921 Financial Statement and Supporting Schedules* section of our report. We are independent of the Party in accordance with the ethical requirements that are relevant to our audit of the Form 921 Financial Statement and Supporting Schedules 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.

Other Matter - Basis of Accounting

The Form 921 Financial Statement and Supporting Schedules are prepared in accordance with the accounting requirements of *The Election Financing Act* of Manitoba and Accounting Guide - Accounting For Purposes of The Election Financing Act to assist the Financial Officer in meeting the requirements of *The Election Financing Act* of Manitoba. As a result, the Form 921 Financial Statement and Supporting Schedules may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged With Governance for the Form 921 Financial Statement and Supporting Schedules

The Financial Officer is responsible for the preparation and fair presentation of the Form 921 Financial Statement and Supporting Schedules in accordance with the accounting requirements of *The Election Financing Act* of Manitoba and Accounting Guide - Accounting For Purposes of The Election Financing Act and for such internal control determined necessary to enable the preparation of the Form 921 Financial Statement and Supporting Schedules that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Party's financial reporting process.

Auditor's Responsibilities for the Audit of Form 921 Financial Statement and Supporting Schedules

Our objectives are to obtain reasonable assurance about whether the Form 921 Financial Statement and Supporting Schedules 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 this Form 921 Financial Statement and Supporting Schedules.

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 Form 921 Financial Statement and Supporting Schedules, 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 Party's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by the Financial Officer.
- Evaluate the overall presentation, structure and content of the Form 921 Financial Statement and Supporting Schedules, including any disclosures, and whether the Form 921 Financial Statement and Supporting Schedules represent the underlying transactions and events in 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.

April 12, 2024
Winnipeg, Canada



Chartered Professional Accountants

921

Statement of Income, Transfers and Election Expenses of a Registered Political Party for a Campaign Period



To be filed within 4 months after the end of election day.

For the campaign period:

DATE
September 5, 2023

TO

DATE
December 4, 2023

Political Party

NAME
The Green Party of Manitoba

Auditor

NAME OF AUDITOR
Magnus LLP, Chartered Professional Accountants
NAME OF PUBLIC ACCOUNTANT TO WHOM INQUIRY MAY BE DIRECTED (if different than above)
Brett Magnus, CPA, CA

DECLARATION

I, the undersigned, financial officer hereby file the Statement of Income, Transfers and Election Expenses of a Registered Political Party for a Campaign Period along with an Auditor's Report from a qualified auditor. I declare that to the best of my knowledge and belief the information contained herein is complete, true and correct and in compliance with *The Election Financing Act*.

Signature of financial officer

04/14/2024

Date (mm/dd/yyyy)

Statement of Income, Expenses and Transfers

Campaign Period Income

300 Contributions (monetary)	\$ <u>3,889.00</u>	← To Form 920, line 635
305 Contributions (non-monetary)	<u> </u>	← To Form 920, line 635
310 Transfers from constituency associations	<u> </u>	← From line 700
320 Transfers from nominated candidates	<u> </u>	← From line 710
330 Fundraising	<u> </u>	
350 Investment income	<u>3.52</u>	
Other income (provide details)	<u> </u>	
360 _____	<u> </u>	

390 Total income (total of lines 300 to 360) line 390 \$ 3,892.52

Election Expenses and Transfers

400 Election expenses	\$ <u>3,648.44</u>	← From line 595
410 Transfers to constituency associations	<u> </u>	← From line 720
420 Transfers to nominated candidates	<u>5,827.58</u>	← From line 730

430 Total expenses and transfers (total of line 400 to 420) line 430 \$ 9,476.02

440 Election surplus/ (deficit) (line 390 minus line 430) line 440 \$ (5,583.50)

↖
To Form 920, line 265

Schedule 1 – Expenses (INCLUDING NON-MONETARY CONTRIBUTIONS)

500 Advertising			
505 Posters, pamphlets, promotional		<u>604.60</u>	
510 Depreciation			
515 Fundraising			
520 Furniture and equipment rental			
525 Honoraria/salaries		<u>2,000.00</u>	
530 Interest and bank charges			
535 Legal and audit fees			
540 Meeting space			
545 Office occupancy (rent, utilities)			
550 Office supplies and postage			
555 Polling (opinion surveys/market research)		<u>300.00</u>	
560 Signs and structural support		<u>743.84</u>	
565 Transportation, accommodation and food			
570 Telephone			
Other (provide details)			
580 _____			
585 _____			
595 Total election expenses (total of line 500 to 585)	line 595	\$ <u>3,648.44</u>	← To line 400
597 Less non-monetary expenses	line 597	\$ <u>Nil</u>	
599 Total election expenses eligible for reimbursement	line 599	\$ <u>3,648.44</u>	

Schedule 2 – Transfers From Constituency Associations and Nominated Candidates

Complete only if transfers were received in the campaign period from any constituency association or nominated candidate of the registered political party.

A. From constituency associations

Name of constituency association (attach list if necessary)	\$ Total of transfers from each constituency association
Total transfers from constituency associations	Line 700 \$ Nil

1. List attached? Yes _____ No

↑
To line 310

B. From nominated candidates

Name of nominated candidate (attach list if necessary)	\$ Total of transfers from each nominated candidate
Total Transfers from nominated candidates	Line 710 \$ Nil

Additional pages attached? Yes _____ No

↑
To line 320

Schedule 3 – Transfers to Constituency Associations and Nominated Candidates

The following information must be reported for any transfers sent during the campaign period by the registered political party to any constituency association or nominated candidate of the registered political party.

A. To constituency associations

Name of constituency association (attach list if necessary)	\$ Total of transfers to each constituency association
Total amount of transfers to constituency associations	Line 720 \$ Nil

1. List attached? Yes No

↑
To line 410

B. To nominated candidates

Name of nominated candidate (attach list if necessary)	\$ Total of transfers to each nominated candidate
See attached list	
Total amount of transfers to nominated candidates	Line 730 \$ 5,827.58

1. List attached? Yes No

↑
To line 420

B. Campaign transfers to nominated candidates

Name of nominated candidate	Total of transfers to each nominated candidate
Manjit Kaur - Waverly	\$ 1,000.00
Blair Mahaffy - Lac du Bonnet	500.00
Janine Gibson - Wolseley	1,400.00
Dennis Bayomi - Kirkfield Park	1,000.00
Micah Dewey - Notre Dame	500.00
Nicolas Geddert - Elmwood	500.00
Arishya Aggarwal - Portage la Prairie	500.00
Aaron Kowal - Fort Garry	427.58
Total transfers to nominated candidates	\$ 5,827.58

Line 730