



**ELECTIONS**  
A non-partisan Office of the Legislature

**FINANCING REPORT  
LEADERSHIP CONTESTANT**

F-LC (11/06)

PLEASE PRINT IN BLOCK LETTERS

Amendment # \_\_\_\_\_

CONTESTANT'S LAST NAME <b>BROOKS</b>		FIRST NAME <b>DANIEL</b>	MIDDLE NAME(S) <b>LAMAR</b>
REGISTERED POLITICAL PARTY <b>BC CONSERVATIVE PARTY</b>			
FINANCIAL AGENT'S LAST NAME <b>FREED</b>		FIRST NAME <b>RONAYE</b>	MIDDLE NAME(S)
FINANCIAL AGENT'S MAILING ADDRESS <b>1861 27TH AVENUE NE</b>			
CITY/TOWN <b>SALMON ARM, BC</b>	POSTAL CODE <b>V1E 3X5</b>	PHONE NUMBER <b>(250) 832-7569</b>	FAX NUMBER <b>(250) 832-7569</b>
EMAIL ADDRESS <b>rfcma@telus.net</b>			

This financing report includes the following forms:

FORMS CHECKLIST

Statement of Income and Expenses -	Form St-I&E-L	<input checked="" type="checkbox"/>
Summary of Political Contributions by Class -	Form Sm-C	<input checked="" type="checkbox"/>
Political Contributions of Money / Property / Services over \$250 -	Form S-A1	<input checked="" type="checkbox"/>
Permitted Anonymous Contributions Accepted at Functions -	Form S-A2	<input checked="" type="checkbox"/>
Prohibited Contributions -	Form S-Ax	<input type="checkbox"/>
Personal Expenses Paid by Financial Agent -	Form Sm-PE1	<input type="checkbox"/>
Personal Expenses Paid by Contestant -	Form Sm-PE2	<input checked="" type="checkbox"/>
Summary of Leadership Contestant Fundraising Functions -	Form Sm-F-L	<input type="checkbox"/>
Fundraising Function -	Form S-F	<input type="checkbox"/>
Loans & Guarantees -	Form S-L1	<input checked="" type="checkbox"/>
Loans / Debt Forgiven / Written Off -	Form S-L2	<input checked="" type="checkbox"/>
Transfers Received -	Form S-T-Rcv	<input checked="" type="checkbox"/>
Transfers Given -	Form S-T-Giv	<input checked="" type="checkbox"/>

I, the Financial Agent, declare that:

- (a) I am authorized to act on behalf of the above-named contestant;
- (b) this report and appropriate forms have been prepared in accordance with the *Election Act*; and
- (c) to the best of my knowledge, information and belief, all the information contained in this statement is complete and accurate.

SIGNATURE OF FINANCIAL AGENT

*Ronaye Freed*

DATE (YYYY/MM/DD)

2014/07/10

**WARNING:** Signing a false statement is a serious offence and is subject to significant penalties.



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BDO Canada LLP  
201 - 571 6th Street NE  
Salmon Arm BC V1E 1R6 Canada

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## Independent Auditor's Report

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**To Ronaye Freed, Financial Agent for Daniel L. Brooks**

We have audited the accompanying Leadership Financing Report ("Report") of Daniel L. Brooks relating to the British Columbia Conservative Leadership contest held on April 11, 2014. The Report has been prepared by the Financial Agent for Daniel L. Brooks based on the financial reporting provisions of Part 10 of the Election Act.

### Financial Agent's Responsibility for the Election Financing Report

The Financial Agent is responsible for the preparation of the Report in accordance with the financial reporting provisions of Part 10 of the Election Act, and for such internal control as the financial agent determines is necessary to enable the preparation of a Report that is free from material misstatement, whether due to error or fraud.

### Auditor's Responsibility

Our responsibility is to express an opinion on the Report based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards as required by Section 214 of the Election Act (British Columbia). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Report is free from material misstatement.

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

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

### Basis for Qualified Opinion

Due to the inherent nature of the transactions in any election campaign, the completeness of contributions and other revenues and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of these transactions was limited to the amounts recorded in the election campaign records and we were not able to determine whether any adjustments might be necessary to the Report.



**Qualified Opinion**

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph and Note 2 to the Report, the Report of Daniel L. Brooks for the British Columbia Conservative Leadership contest held on April 11, 2014 is prepared, in all material respects, in accordance with the financial reporting provisions of Part 10 of the Election Act.

**Basis of Accounting**

Without modifying our opinion, we draw attention to Note 1 to the Report, which describes the basis of accounting. The Report is prepared to assist Daniel Brooks to comply with the financial reporting provisions of Part 10 of the Election Act. As a result, the Report may not be suitable for another purpose.

*BDO Canada LLP*

**Chartered Accountants**

**Salmon Arm, British Columbia  
July 11, 2014**

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**Daniel L. Brooks**  
**Notes to Leadership Contestant Financing Report**

July 11, 2014

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**1. Basis of Accounting**

The Leadership Financing Report has been prepared in accordance with the financial reporting provisions of Part 10 of the Election Act and in the prescribed form issued by Elections Canada.

The Report is prepared to assist Daniel Brooks to meet the requirements of the Elections Act. The Report is intended solely for the use of the Financial Agent and the Chief Electoral Officer. Accordingly, readers are cautioned that the Report may not be suitable for another purpose. The Elections Act requires that the Report be made available for public inspection.

**2. Exceptions**

During the course of our audit, we were unable to review supporting documentation as follows:

- a) Regarding transfers received by Daniel Brooks from the B.C. Conservative Party:
  - February 17, 2014: \$1,000.00
- b) During our audit of expenses, there was one instance noted where proper documentation relating to paid working staff was not obtained, namely, where the contract of an employee was amended without proper documentation and agreement.



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## LEADERSHIP CONTESTANT STATEMENT OF INCOME & EXPENSES

91-18E-L (11/07)

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<b>CONTESTANT'S NAME</b> DANIEL BROOKS		<b>POLITICAL PARTY</b> BC CONSERVATIVE PARTY	
<b>Income:</b>			
Total political contributions (box E, form 8m-D)		61,560	
Gross fundraising income not reported as political contributions (box E, form 8m-F-L)			
Total transfers received (box A, form 8-T-Rcv)		1,000	
Interest income			
Other income (describe)			
<b>Total Income (sum of above boxes)</b>		<b>62,560</b>	<b>A</b>
<b>Expenses:</b>			
Accounting and audit services		2,000	
Bank charges		554	
Convention, workshop and meeting fees and rentals		221	
Data processing / information technology		2,295	
Donations and gifts			
Furniture and equipment			
Insurance			
Interest expense		117	
Media advertising		681	
Newsletter and promotional materials (signs, brochures, etc.)		17,370	
Office rent, utilities and maintenance		2,940	
Office supplies, stationery		925	
Personal expenses of contestant (box G, form 8m-PE1)		8,339	
Postage and courier		2,205	
Professional services		10,240	
Research and polling			
Salaries and benefits			
Social functions / thank-you parties			
Telecommunications		388	
Travel			
Total cost of fundraising functions (box B, form 8m-F-L)			
Total net losses of fundraising functions which incurred net losses (box F, form 8m-F-L)			
Total transfers given (box A, form 8-T-Giv)		14,285	
Other expenses (describe)			
<b>Total Expenses (sum of above boxes)</b>		<b>62,560</b>	<b>B</b>



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### SUMMARY OF POLITICAL CONTRIBUTIONS BY CLASS

Sm-C (06/11)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY  
DANIEL BROOKS

Total value of contributions from each of the following classes of contributor:

	Contributions greater than \$250		Contributions of \$250 or less	
Individuals	49,998	1a	11,407	1b
Corporations		2a		2b
Unincorporated Business / Commercial Organizations		3a		3b
Trade Unions		4a		4b
Non-profit Organizations		5a		5b
Other Identifiable Contributions		6a		6b
<b>Classified subtotals (1a to 6a &amp; 1b to 6b) (box A = box A, S-A1)</b>	<b>49,998</b>	<b>A</b>	<b>11,407</b>	<b>B</b>
<b>Classified totals (A + B)</b>			<b>61,405</b>	<b>C</b>
<b>Total anonymous contributions (from box A, S-A2)</b>			<b>155</b>	<b>D</b>
<b>Total value of all political contributions from all sources (C + D)</b>			<b>61,560</b>	<b>E</b>

Total contributions of money 50,351 F

Total contributions of goods, services and discounts (Includes contributions through loans and debts) 11,209 G  
(boxes F + G must equal box E)

Number of contributors who made contributions of \$250 or less in total value 148 H

Total dollar amount of all income tax receipts issued for political contributions received (Leadership Contestants cannot issue tax receipts) \$ I



## POLITICAL CONTRIBUTIONS OF MONEY, PROPERTY OR SERVICES WITH A VALUE GREATER THAN \$250

S-A1 (08/01)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY <b>DANIEL BROOKS</b>
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PAGE 1  
OF 2

FULL NAME OF CONTRIBUTOR <small>(If a numbered corporation or an unincorporated organization, include full names of two directors)</small>	CLASS OF CONTRIBUTOR* (X APPROPRIATE CLASS)						INDIVIDUAL CONTRIBUTION AMOUNTS	DATE OF EACH INDIVIDUAL CONTRIBUTION (YYYYMMDD)	TOTAL OF CONTRIBUTOR'S CONTRIBUTIONS
	1	2	3	4	5	6			
ED KLOP	X						500 500	2013/10/21 2014/03/26	1,000
TED JOSLIN	X						500 500	2013/11/04 2013/12/08	1,000
PATIL DIGGLE	X						250 50	2013/12/07 2014/03/28	300
ERIKA CALISSI	X						20 100 50	2013/12/02 2013/12/02 2014/01/21	
							100 150 200	2014/02/25 2014/03/18 2014/04/14	620
HANK VISSERS	X						250 150	2014/04/11 2013/10/21	400
WALTER BERINGER	X						100 100 100	2013/11/06 2014/01/06 2014/03/28	300
BJORN NORHEIM	X						200 100	2013/11/22 2014/03/19	300
MARGARET PYPER	X						100 200 1,000	2013/10/18 2014/03/05 2014/03/26	1,300
TERAH ALBERTSON	X						200 1,000	2013/11/15 2014/03/26	1,200

\* CLASS OF CONTRIBUTOR:  
 1-- INDIVIDUAL, 2-- CORPORATION, 3-- UNINCORPORATED BUSINESS/COMMERCIAL ORGANIZATION,  
 4-- TRADE UNION, 5-- NON-PROFIT ORGANIZATION, 6-- OTHER

TOTAL OF INDIVIDUAL CONTRIBUTIONS	A	
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ORIGINAL --- CHIEF ELECTORAL OFFICE  
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## POLITICAL CONTRIBUTIONS OF MONEY, PROPERTY OR SERVICES WITH A VALUE GREATER THAN \$250

S-A1 (08/01)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY  
**DANIEL BROOKS**

PAGE **2**  
OF **2**

FULL NAME OF CONTRIBUTOR <small>(If a membered corporation or an unincorporated organization, include full names of two directors)</small>	CLASS OF CONTRIBUTOR* <small>(By appropriate class)</small>						INDIVIDUAL CONTRIBUTION AMOUNTS	DATE OF EACH INDIVIDUAL CONTRIBUTION <small>(YYYY/MM/DD)</small>	TOTAL OF CONTRIBUTOR'S CONTRIBUTIONS
	1	2	3	4	5	6			
CAROLYN BROOKS	X						11,000 50 117	2014/01/21 2014/03/28 2014/05/31	11,167
KURT PEATS	X						500	2014/03/28	500
VICTOR BUSTALL	X						300	2014/03/27	300
DOUG DAY	X						1,000	2014/04/11	1,000
ALAN CHAMBERS	X						500	2014/03/27	500
ROYDEN ERICKSON	X						300	2014/01/06	300
DANIEL BROOKS	X						1,000 2,000 500	2013/10/18 2013/12/13 2014/03/14	
							1,000 95	2014/01/29 2013/10/18	
							24,916	2013/09/20-2014/05/30	29,511
PATRICIA LAMBIE	X						200 100	2014/04/11 2013/10/18	300
<b>TOTAL OF INDIVIDUAL CONTRIBUTIONS</b>							<b>A</b>	<b>49,998</b>	

\*CLASS OF CONTRIBUTOR:  
1 - INDIVIDUAL, 2 - CORPORATION, 3 - UNINCORPORATED BUSINESS/COMMERCIAL ORGANIZATION,  
4 - TRADE UNION, 5 - NON-PROFIT ORGANIZATION, 6 - OTHER

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## PERMITTED ANONYMOUS CONTRIBUTIONS ACCEPTED AT FUNCTIONS

S-A2 (07/03)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY  
**DANIEL BROOKS**

PAGE **1**  
OF **1**

DATE OF FUNCTION (YYYYMMDD)	DESCRIPTION OF FUNCTION	NUMBER OF PEOPLE ATTENDING	TOTAL AMOUNT OF ANONYMOUS CONTRIBUTIONS
2014/01/10	ABBOTSFORD MEETING	8	40
2013/12/08	KAMLOOPS MEETING	19	55
2014/02/20	ALBERNI/PACIFIC MEETING	9	60
<b>TOTAL</b>			<b>155</b>

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**PERSONAL EXPENSES PAID BY  
CANDIDATE / CONTESTANT**

Sm-PE2 (99/05)

(This form must be completed by the candidate or contestant  
and submitted to the financial agent within 60 days)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY	
DANIEL BROOKS	
<b>Paid by the Candidate or Contestant</b>	
<b>A. Transportation to, from or within electoral district</b>	
Air travel	
Bus, taxi	
Rental vehicle	
Private vehicle	6,004
Other (describe)	
<b>Total</b>	<b>6,004 A</b>
<b>B. Cost of lodging, meals and incidental expenses while travelling</b>	
Hotel, motel	1,425
Meals	910
Incidental expenses (describe)	
<b>Total</b>	<b>2,335 B</b>
<b>C. Cost of renting a necessary temporary residence</b>	
Rent	C
<b>D. All other necessary personal expenses related to campaign or contest</b>	
Family care	
Disability expenses	
<b>Total</b>	<b>D</b>
<b>E. Total personal expenses paid by candidate or contestant</b>	<b>Total of Items A to D</b>
	<b>8,339 E</b>







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# TRANSFERS RECEIVED

S-T-Rcv (07/03)

NAME OF FILING ENTITY  
**DANIEL BROOKS**

PAGE **1**  
OF **1**

DATE OF TRANSFER (YYYY/MM/DD)	NAME OF ENTITY TRANSFERRING MONEY, GOODS OR SERVICES	VALUE OF TRANSFER
2014/02/17	OAK BAY GORDON HEAD CA BC CONSERVATIVE PARTY	1,000
TOTAL		A 1,000

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