



# ELECTION FINANCING REPORT

## CANDIDATE

F-C (11/06)

10/3/09

PLEASE PRINT IN BLOCK LETTERS

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

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CANDIDATE'S LAST NAME Yap		FIRST NAME John		MIDDLE NAME(S)
ELECTORAL DISTRICT Richmond Steveston		REGISTERED POLITICAL PARTY BC Liberal Party	GENERAL VOTING DAY (YYYY / MM / DD) 2013/05/14	
FINANCIAL AGENT'S LAST NAME McBride		FIRST NAME Debbie		MIDDLE NAME(S) Gwen Ula
FINANCIAL AGENT'S MAILING ADDRESS 9455 Romaniuk Place			CITY / TOWN Richmond	
POSTAL CODE V7E 5G8	PHONE NUMBER 604-277-4599	FAX NUMBER 604-277-4599	EMAIL ADDRESS jimmcb@shaw.ca	

This financing report includes the following forms:

**All Candidates:**

		FORMS CHECKLIST
	X	
Statement of Election Income and Expenses –	Form St-I&E-E	<input checked="" type="checkbox"/>
Summary of Expenses –	Form Sm-E	<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 checked="" type="checkbox"/>
Personal Expenses Paid by Financial Agent –	Form Sm-PE1	<input checked="" type="checkbox"/>
Personal Expenses Paid by Candidate –	Form Sm-PE2	<input checked="" type="checkbox"/>
Summary of Fundraising Functions –	Form Sm-F	<input checked="" type="checkbox"/>
Fundraising Function –	Form S-F	<input checked="" type="checkbox"/>
Loans and Guarantees –	Form S-L1	<input checked="" type="checkbox"/>
Loans / Debts 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"/>

**Candidates Who Were Nomination Contestants:**

Nomination Contestant Expenses –	Form Sm-E-NC	<input type="checkbox"/>
Summary of Political Contributions by Class –	Form Sm-C	<input type="checkbox"/>
Political Contributions of Money / Property / Services over \$250 –	Form S-A1	<input type="checkbox"/>
Permitted Anonymous Contributions Accepted at Functions –	Form S-A2	<input type="checkbox"/>
Personal Expenses Paid by Financial Agent –	Form Sm-PE1	<input type="checkbox"/>
Personal Expenses Paid by Contestant –	Form Sm-PE2	<input type="checkbox"/>
Summary of Fundraising Functions –	Form Sm-F	<input type="checkbox"/>
Fundraising Function –	Form S-F	<input type="checkbox"/>

I, the Financial Agent, declare that:

- (a) I am authorized to act on behalf of the above-named candidate;
- (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 	DATE (YYYY / MM / DD) 2013/07/29
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**WARNING:** Signing a false statement is a serious offence and is subject to significant penalties.



**RICHMOND**

CERTIFIED GENERAL ACCOUNTANTS

LAWRENCE K. LOW\* BSc CGA CFP

\* DENOTES A PROFESSIONAL CORPORATION

## **Election Financing Report - John Yap**

### **INDEPENDENT AUDITOR'S REPORT**

#### **To Debbie McBride, Financial Agent for John Yap**

I have audited the accompanying election financing report of John Yap relating to the British Columbia election held on May 14, 2013 in the electoral district of Richmond-Steveston. The election financing report has been prepared by the Financial Agent for John Yap based on the financial reporting provisions of Part 10 of the Election Act.

#### **Financial agent's responsibility for the annual financial report**

The Financial Agent is responsible for the preparation of the election financing 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 annual financial reports that are free from material misstatement, whether due to error or fraud.

#### **Auditor's responsibility**

My responsibility is to express an opinion on the election financing report based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards as required by Section 214 of the Election Act (British Columbia). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the annual financial report is free from material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

**Basis for Qualified Opinion**

Due to the nature of the transactions inherent in any election campaign, the completeness of contributions and other revenue and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of these transactions was limited to the amounts recorded in the election campaign records and I was not able to determine whether any adjustments might be necessary to the election financing report.

**Qualified Opinion**

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the election financing report of John Yap for the British Columbia election held on May 14, 2013 in the electoral district of Richmond-Steveston is prepared, in all material respects, in accordance with the financial reporting provisions of Part 10 of the Election Act.

**Basis of Accounting**

The election financing report is prepared to assist John Yap to comply with the financial reporting provisions of Part 10 of the Election act. As a result, the election financing report may not be suitable for another purpose.



EPR

Certified General Accountants

July 29, 2013

230-8833 Odlin Crescent  
Richmond BC  
V6X 3Z7



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# STATEMENT OF ELECTION INCOME AND EXPENSES

St-I&E-E (11/05)

PLEASE PRINT IN BLOCK LETTERS

GENERAL VOTING DAY (YYYY / MM / DD)  
2013/05/14

NAME OF FILING ENTITY  
John Yap, BC Liberal Party, Richmond Steveston

Total value of political contributions from all sources (from box E on form Sm-C)

Total transfers received (from box A on form S-T-Rcv)

Interest income

Total gross fundraising function income not reported as political contributions  
(from box E on form Sm-F)

Candidate's nomination deposit refund

Other income (describe)

**Total Income (sum of above boxes)**  **A**

Total value of election expenses subject to limits during 60 day pre-campaign period  
(from box A on form Sm-E)

Total value of election expenses subject to limits during campaign period  
(from box B on form Sm-E)

Total value of election expenses not subject to limits (from box C on form Sm-E)

Total value of non-election expenses incurred outside the 60 day pre-campaign and  
campaign periods (from box D on form Sm-E)

Total transfers given (from box A on form S-T-Giv)

**Total Expenditures (sum of above boxes)**  **B**

**For Candidates Only**

Balance in campaign account as of date of report  **C**



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# SUMMARY OF EXPENSES

Sm-E (11/05)

PLEASE PRINT IN BLOCK LETTERS

NAME OF FILING ENTITY  
John Yap, BC Liberal Party, Richmond Steveston

Election Expenses	60 Day Pre-campaign Period Election Expenses Subject to Limits	Campaign Period Election Expenses Subject to Limits	Election Expenses Not Subject to Limits	Non-election Expenses Incurred Outside 60 Day Pre-campaign and Campaign Periods
Accounting and audit services			3,360	0
Bank charges	0	201.16	0	14.8
Candidate's nomination deposit			250	
Convention, workshop and meeting fees and rentals	288.55	0	0	0
Data processing / information technology	385.2	346	0	0
Donations and gifts	0	585.71	0	0
Excess nomination expenses (from box D, form Sm-E-NC)		0		
Furniture and equipment	1,251.55	1,513.34	0	1,269.39
Insurance	115.75	57.87	0	0
Interest expense	0	0	0	0
Media advertising	7,659.86	5,055.73	0	1,112.48
Newsletters and promotional material (signs, brochures, etc.)	6,035.53	15,384.67	0	102.14
Office rent, utilities and maintenance	3,009	1,054.67	0	1,348.99
Office supplies, stationery	442.97	783.38	65.36	30
Personal expenses of candidate (from box G, form Sm-PE1)			362	
Postage and courier	1,481.76	2,312.16	0	0
Professional services	0	0	0	0
Research and polling	5,742.54	27,911.97	0	0
Salaries and benefits	9,661.28	11,761.15	0	2,053.57
Social functions / thank-you parties	394.86	4,171	0	2,969.68
Telecommunications	346.27	458.92	0	529.86
Travel	0	128.64	0	0
Total cost of fundraising functions held during the 60 day pre-campaign period and the campaign period (from box F, form Sm-F)			0	
Total cost of fundraising functions held outside the 60 day pre-campaign period and the campaign period (from box G, form Sm-F)				0
Total net losses of fundraising functions which incurred net losses during the campaign period (from box H, form Sm-F)		0		
Other expenses (describe)	0	0	0	0
<b>Total Expenses</b>	<b>36,815.12</b> <b>A</b>	<b>71,726.37</b> <b>B</b>	<b>4,037.36</b> <b>C</b>	<b>9,430.91</b> <b>D</b>



# SUMMARY OF POLITICAL CONTRIBUTIONS BY CLASS

Sm-C (06/11)

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If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY  
John Yap, BC Liberal Party, Richmond Steveston

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

	Contributions greater than \$250		Contributions of \$250 or less	
Individuals	1000.00	1a	175.00	1b
Corporations	2510.71	2a	105.00	2b
Unincorporated Business / Commercial Organizations		3a		3b
Trade Unions		4a		4b
Non-profit Organizations	300.00	5a	340.00	5b
Other Identifiable Contributions		6a		6b

Classified subtotals (1a to 6a & 1b to 6b)  
(box A = box A, S-A1) 3810.71 **A** 620.00 **B**

Classified totals  
(A + B) 4430.71 **C**

Total anonymous contributions  
(from box A, S-A2) 0 **D**

Total value of all political contributions from all sources  
(C + D) 4430.71 **E**

Total contributions of money 3400.00 **F**

Total contributions of goods, services and discounts  
(includes contributions through loans and debts) 1030.71 **G**  
(boxes F + G must equal box E)

Number of contributors who made contributions  
of \$250 or less in total value 6 **H**

Total dollar amount of all income tax receipts issued for political contributions received  
(Leadership Contestants cannot issue tax receipts) \$ 3400.00 **I**



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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  
John Yap, BC Liberal Party, Richmond Steveston

PAGE 1  
OF 1

FULL NAME OF CONTRIBUTOR <small>(if a numbered corporation or an unincorporated organization, include full names of two directors)</small>	CLASS OF CONTRIBUTOR* <small>(X 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			
Sandhill Development Ltd. Hardeep Sandhu & Amar SinghSandhu		X					500.00	2013/05/06	500.00
Richmond Firefighters' Association Cory Parker & Ed Selinger					X		300.00	2013/04/18	300.00
Dr. Anthony Yurkovick		X					500.00	2013/04/13	500.00
Ken Lin	X						1000.00	2013/05/10	1000.00
President Canada Group Consulting Inc. Jack Lee & Cindy Lee		X					1000.00	2013/05/13	1000.00
JTS Contracting Ltd,		X					510.71	2013/04/12	510.71
<b>TOTAL OF INDIVIDUAL CONTRIBUTIONS</b>							<b>3810.71</b>		

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

ORIGINAL — CHIEF ELECTORAL OFFICE  
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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  
John Yap, BC Liberal Party, Richmond steveston

PAGE 1  
OF 1

DATE OF FUNCTION (YYYY/MM/DD)	DESCRIPTION OF FUNCTION	NUMBER OF PEOPLE ATTENDING	TOTAL AMOUNT OF ANONYMOUS CONTRIBUTIONS
<b>TOTAL</b>			<b>A</b> 0







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## PERSONAL EXPENSES PAID BY FINANCIAL AGENT

Sm-PE1 (99/05)

(Personal expenses of candidate or contestant  
which were paid by the financial agent)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY  
John Yap, BC Liberal Party, Richmond Stevston

**Paid by the Financial Agent**

**A. Transportation to, from or within electoral district**

	Air travel	0	
	Bus, taxi	0	
	Rental vehicle	0	
	Private vehicle	182.00	
Other (describe) Stationary and Printing		30.00	
<b>Total</b>		<b>212.00</b>	<b>A</b>

**B. Cost of lodging, meals and incidental expenses while travelling**

	Hotel, motel	0	
	Meals	0	
Incidental expenses (describe)		0	
<b>Total</b>		<b>0</b>	<b>B</b>

**C. Cost of renting a necessary temporary residence**

	Rent	0	<b>C</b>
--	------	---	----------

**D. All other necessary personal expenses related to campaign or contest**

	Family care	0	
	Disability expenses	0	
<b>Total</b>		<b>0</b>	<b>D</b>

**E. Total personal expenses paid by the financial agent**

	Total of items A to D	212.00	<b>E</b>
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**F. Total personal expenses paid out of pocket by candidate or contestant**

	From Sm-PE2, box E	150.00	<b>F</b>
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**G. Total personal expenses from Sm-PE1 and Sm-PE2**

	Total of items E + F	362.00	<b>G</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  
John Yap, BC Liberal Party, Richmond Steveson

**Paid by the Candidate or Contestant**

**A. Transportation to, from or within electoral district**

Air travel	0
Bus, taxi	0
Rental vehicle	0
Private vehicle	150.00
Other (describe)	0

Total 150.00 **A**

**B. Cost of lodging, meals and incidental expenses while travelling**

Hotel, motel	0
Meals	0
Incidental expenses (describe)	0

Total 0 **B**

**C. Cost of renting a necessary temporary residence**

Rent 0 **C**

**D. All other necessary personal expenses related to  
campaign or contest**

Family care	0
Disability expenses	0

Total 0 **D**

**E. Total personal expenses paid by candidate or contestant**

Total of items A to D 150.00 **E**



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# SUMMARY OF FUNDRAISING FUNCTIONS

(Total amounts from all forms S-F)

Sm-F (11/02)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY

John Yap, BC Liberal Party, Richmond Steveston

Number of fundraising functions held

0
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Total gross fundraising function income (sum of boxes K on all S-F forms)

0	A
---	---

Total cost of fundraising functions (sum of boxes L on all S-F forms)

0	B
---	---

Total net income (or loss) from fundraising functions (A - B)

0	C
---	---

Total amount of gross income reported as political contributions  
(sum of boxes F on all S-F forms)

0	D
---	---

Total amount of gross income NOT reported as political contributions  
(sum of boxes J on all S-F forms)

0	E
---	---

(boxes D + E must equal box A)

**For election financing reports only (see instructions in the Election Financing Report Completion Guide before completing this section)**

Total cost of fundraising functions held during the 60 day pre-campaign period and the campaign period

0	F
---	---

Total cost of fundraising functions held outside the 60 day pre-campaign period and the campaign period

0	G
---	---

Total net losses of fundraising functions which incurred net losses during the campaign period

0	H
---	---



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# LOANS AND GUARANTEES

S-L1 (08/09)

PLEASE PRINT IN BLOCK LETTERS

NAME OF FILING ENTITY  
John Yap, BC Liberal Party, Richmond Steveston

PAGE 1

OF 1

DATE RECEIVED (YYYY/MM/DD)	FULL NAMES OF LENDER AND/OR GUARANTOR	CLASS* (X)						CONDITIONS (if applicable)	DUE DATE (YYYY/MM/DD)	ORIGINAL AMOUNT OF LOAN/GUARANTEE \$	AMOUNT OF LOAN OUTSTANDING \$	INT. RATE %	PRIME RATE %	A	B	C	
		1	2	3	4	5	6							AMOUNT OF INTEREST PAYABLE AT PRIME RATE \$	AMOUNT OF INTEREST BEING CHARGED \$	BENEFIT/ CONTRIBUTION (A - B) \$	
TOTAL										D	0	E	0	TOTAL		F	0

\* 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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## LOANS AND DEBTS FORGIVEN OR WRITTEN OFF

S-L2 (08/01)

NAME OF FILING ENTITY  
John Yap, BC Liberal Party, Richmond Steveston

PAGE 1  
OF 1

DATE RECEIVED (YYYY/MM/DD)	FULL NAME OF LENDER / CREDITOR	CLASS OF CONTRIBUTOR* (X APPROPRIATE CLASS)						CONDITIONS (if applicable)	AMOUNT OF LOAN/DEBT \$	AMOUNT OF LOAN/DEBT FORGIVEN/WRITTEN OFF \$	
		1	2	3	4	5	6				
<b>TOTALS</b>								<b>A</b>	0	<b>B</b>	0

\* 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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# TRANSFERS RECEIVED

S-T-Rcv (07/03)

NAME OF FILING ENTITY  
John Yap, BC Liberal Party, Richmond Steveston

PAGE 1

OF 1

DATE OF TRANSFER (YYYY/MM/DD)	NAME OF ENTITY TRANSFERRING MONEY, GOODS OR SERVICES	VALUE OF TRANSFER
	BC Liberal Party (detailed listing attached)	148,065.06
<b>TOTAL</b>		<b>A</b> 148,065.06

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## TRANSFERS GIVEN

Name of Filing Entity:	BC LIBERAL PARTY
------------------------	------------------

Date of Transfer	Name of Entity Receiving Money, Goods or Services	Value of Transfer	Comment
01/01/13	John Yap	Richmond-Steveston	3,000.00
01/31/13	John Yap	Richmond-Steveston	2,000.00
02/15/13	John Yap	Richmond-Steveston	105.54
02/26/13	John Yap	Richmond-Steveston	750.00
03/13/13	John Yap	Richmond-Steveston	25,000.00
03/13/13	John Yap	Richmond-Steveston	750.00
03/20/13	John Yap	Richmond-Steveston	500.00
04/02/13	John Yap	Richmond-Steveston	5,367.20
04/02/13	John Yap	Richmond-Steveston	2,000.00
04/02/13	John Yap	Richmond-Steveston	2,000.00
04/02/13	John Yap	Richmond-Steveston	1,034.87
04/02/13	John Yap	Richmond-Steveston	1,902.55
04/02/13	John Yap	Richmond-Steveston	65.44
04/02/13	John Yap	Richmond-Steveston	436.80
04/05/13	John Yap	Richmond-Steveston	10,080.00
04/11/13	John Yap	Richmond-Steveston	4,500.00
04/15/13	John Yap	Richmond-Steveston	70,000.00
04/16/13	John Yap	Richmond-Steveston	5,028.80
04/16/13	John Yap	Richmond-Steveston	6,912.55
04/16/13	John Yap	Richmond-Steveston	828.80
04/16/13	John Yap	Richmond-Steveston	100.00
05/29/13	John Yap	Richmond-Steveston	170.10
05/29/13	John Yap	Richmond-Steveston	105.79
05/29/13	John Yap	Richmond-Steveston	1,050.00
05/29/13	John Yap	Richmond-Steveston	1,500.00
05/29/13	John Yap	Richmond-Steveston	707.31
05/29/13	John Yap	Richmond-Steveston	25.00
05/29/13	John Yap	Richmond-Steveston	441.00
05/29/13	John Yap	Richmond-Steveston	315.00
05/29/13	John Yap	Richmond-Steveston	400.00
05/29/13	John Yap	Richmond-Steveston	988.31
			<b>148,065.06</b>





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# TRANSFERS GIVEN

S-T-Giv (07/03)

NAME OF FILING ENTITY  
John Yap, BC Liberal Party, Richmond Steveston

PAGE 1  
OF 1

DATE OF TRANSFER (YYYY/MM/DD)	NAME OF ENTITY RECEIVING MONEY, GOODS OR SERVICES	VALUE OF TRANSFER
2013/07/29	BC Liberal Party	33,440.00
<b>TOTAL</b>		<b>A</b> 33,440.00

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