

ANNUAL FINANCIAL REPORT

CONSTITUENCY ASSOCIATION

F-CA(A) (08/09)

PLEASE PRINT IN BLOCK LETTERS

For Period 2013/01/01 to 2013/12/31 Amendment #
YYYY / MM / DD YYYY / MM / DD

REGISTERED CONSTITUENCY ASSOCIATION Esquimalt Royal Roads Green Party Constituency Association			
REGISTERED POLITICAL PARTY / INDEPENDENT MLA Green Party of BC			
FINANCIAL AGENT'S LAST NAME Low		FIRST NAME Susan	MIDDLE NAME(S) Christina
FINANCIAL AGENT'S MAILING ADDRESS 12 - 922 Arm Street			
CITY / TOWN Victoria	POSTAL CODE V9A 4G5	PHONE NUMBER 250-744-7355	FAX NUMBER
EMAIL ADDRESS sue.c.low@gmail.com			

This financial report includes the following forms:

FORMS CHECKLIST

		X
Statement of Assets and Liabilities –	Form St-A&L	<input checked="" type="checkbox"/>
Statement of Income and Expenses –	Form St-I&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 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 type="checkbox"/>
Loans / Debts Forgiven / Written Off –	Form S-L2	<input 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 organization;
- (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

OF FINANCIAL AGENT
Susan Low

DATE (YYYY / MM / DD)

2014/01/11

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

OSBORN WATTS & CO.
Chartered accountants

Partners

B.A. ASSER, B.COMM., C.A.*
D.L. SPENCE, B.A., C.A.*, CPA (ILL.)
R.A. PEARSON, B.Sc., C.A.*

550-645 FORT STREET
VICTORIA, BC V8W 1G2

Associates

D.L. DAVIS, C.A.*
R.B. MCMICKING, C.A.*
W.J. WATTS, C.A.

TELEPHONE (250) 385-8789
FAX (250) 385-6315

**Denotes Incorporated*

INDEPENDENT AUDITOR'S REPORT

To Susan Low, Financial Agent for Esquimalt Royal Roads Green Party Constituency Association

We have audited the accompanying annual financial report of the Esquimalt Royal Roads Green Party Constituency Association for the year ended December 31, 2013. The annual financial report has been prepared by the Financial Agent for Esquimalt Royal Roads Green Party Constituency Association 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 annual financial 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

Our responsibility is to express an opinion on the annual financial 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 annual financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the annual financial 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 annual financial 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 Esquimalt Royal Roads Green Party Constituency Association'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 annual financial 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

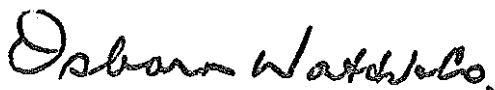
Due to the nature of the transactions inherent in any constituency association, the completeness of contributions and other revenue and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of these transactions was limited to the amounts recorded in the Esquimalt Royal Roads Green Party Constituency Association records and we were not able to determine whether any adjustments might be necessary to the annual financial report.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the annual financial report of the Esquimalt Royal Roads Green Party Constituency Association for the year ended December 31, 2013 is prepared, in all material respects, in accordance with the financial reporting provisions of Part 10 of the Election Act.

Basis of Accounting

The annual financial report is prepared to assist Esquimalt Royal Roads Green Party Constituency Association to comply with the financial reporting provisions of Part 10 of the Election Act. As a result, the annual financial report may not be suitable for another purpose.



February 13, 2014
Victoria, BC



ELECTIONS

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STATEMENT OF ASSETS AND LIABILITIES

St-A&L (03/01)

AS OF DATE (YYYY / MM / DD)
2013/12/31

NAME OF FILING ENTITY **Esquimalt Royal Roads Green Party Constituency Association**

Current Assets

Cash on hand

Cash on deposit

Accounts receivable

Bonds, stocks, other investments

Inventory

Other (describe)

Total Current Assets

475.16

Fixed Assets

Investments

Furniture and fixtures

(less accumulated amortization)

Office equipment

(less accumulated amortization)

Land and buildings

(less accumulated amortization)

Other (describe)

(less accumulated amortization)

Total Fixed Assets

0

Total Assets

475.16

A

Current Liabilities

Accounts payable

Wages, salaries payable

Loans payable

Other (describe)

Total Current Liabilities

536.38

Long-term Liabilities

Loans payable

Other (describe)

Total Long-term Liabilities

Total Liabilities

536.38

B

Accumulated Surplus (Deficit) (A - B)

-61.22

C



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STATEMENT OF INCOME AND EXPENSES

St-1&E (11/05)

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NAME OF FILING ENTITY

Esquimalt Royal Roads Green Party Constituency Association

Income:

Total political contributions (box E, form Sm-C)	10,743.81
Gross fundraising income not reported as political contributions (box E, form Sm-F)	2,198
Total transfers received (box A, form S-T-Rcv)	1,141.32
Interest / investment income	0.14
Product sales	
Advertising income	
Rental income	

Other income (describe)

Total Income 14,083.27 **A**

Expenses:

Accounting and audit services	1,312.5
Amortization expense	
Bad debt expense	
Bank charges	101.99
Convention, workshop and meeting fees and rentals	87.38
Data processing / information technology	52
Donations and gifts	
Furniture and equipment	
Insurance	
Interest expense	
Media advertising	10.27
Newsletters and promotional materials (signs, brochures, etc.)	27.74
Office rent, utilities and maintenance	
Office supplies, stationery	55.05
Postage and courier	89.17
Professional services	
Research and polling	
Salaries and benefits	
Social functions / thank-you parties	
Subscriptions and dues	
Telecommunications	56.54
Travel	
Total cost of fundraising functions (box B, form Sm-F)	1,856.64
Total transfers given (box A, form S-T-Glv)	14,040

Other expenses (describe)

Total Expenses 17,689.28 **B**

Period Surplus (Deficit) (A - B) -3,606.01 **C**



ELECTIONS BC
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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
Esquimalt Royal Roads Green Party Constituency Association

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

	Contributions greater than \$250		Contributions of \$250 or less	
Individuals	3910	1a	5680.11	1b
Corporations	500	2a	237	2b
Unincorporated Business / Commercial Organizations		3a	200	3b
Trade Unions		4a		4b
Non-profit Organizations		5a		5b
Other Identifiable Contributions		6a		6b

Classified subtotals (1a to 6a & 1b to 6b) (box A = box A, S-A1)	4410	A	6117.11	B
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Classified totals (A + B)	10527.11	C
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Total anonymous contributions (from box A, S-A2)	216.70	D
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Total value of all political contributions from all sources (C + D)	10743.81	E
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Total contributions of money	10398.70	F
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Total contributions of goods, services and discounts (includes contributions through loans and debts)	345.11	G
--	--------	---

(boxes F + G must equal box E)

Number of contributors who made contributions of \$250 or less in total value	81	H
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Total dollar amount of all income tax receipts issued for political contributions received (Leadership Contestants cannot issue tax receipts)	\$ 10182	I
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**ELECTIONS**

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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

Esquimalt Royal Roads Green Party Constituency Association

PAGE **1**OF **2**

FULL NAME OF CONTRIBUTOR (If a numbered corporation or an unincorporated organization, include full names of two directors)	CLASS OF CONTRIBUTOR* (X APPROPRIATE CLASS)						INDIVIDUAL CONTRIBUTION AMOUNTS	DATE OF EACH INDIVIDUAL CONTRIBUTION (YYYY/MM/DD)	TOTAL OF CONTRIBUTOR'S CONTRIBUTIONS
	1	2	3	4	5	6			
Bryan Gilbert	X						200	2013/04/13	
	X						50	2013/01/20	
	X						150	2013/05/2	
	X						300	2013/02/18	700
Susan C Low	X						1000	201304/13	
	X						60	2013/04/27	1060
Brad Jarvis	X						1000	2013/05/03	1000
Eleanor Calder	X						400	2013/05/01	400
Robert Furber	X						400	2013/04/10	400
CPG Systems Inc		X					500	2013/04/05	500

* 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****4060**ORIGINAL — CHIEF ELECTORAL OFFICE
PLEASE KEEP A COPY FOR YOUR RECORDSThis form is available for public inspection at the
Chief Electoral Office during regular office hours.



ELECTIONS

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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

Esquimalt Royal Roads Green Party Constituency Association

PAGE 2

OF 2

FULL NAME OF CONTRIBUTOR (If a numbered corporation or an unincorporated organization, include full names of two directors)	CLASS OF CONTRIBUTOR* (X APPROPRIATE CLASS)						INDIVIDUAL CONTRIBUTION AMOUNTS	DATE OF EACH INDIVIDUAL CONTRIBUTION (YYYY/MM/DD)	TOTAL OF CONTRIBUTOR'S CONTRIBUTIONS
	1	2	3	4	5	6			
Cheryl Trueman	X						250	2013/04/19	
	X						100	2013/05/01	350
							0		0
							0		0
							0		0
							0		0
							0		0
							0		0
							0		0
							0		0

* 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

4410

ORIGINAL — CHIEF ELECTORAL OFFICE
PLEASE KEEP A COPY FOR YOUR RECORDS

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Chief Electoral Office during regular office hours.

**ELECTIONS**

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SUMMARY OF FUNDRAISING FUNCTIONS

(Total amounts from all forms S-F)

If form is for Nomination Contestant, please tick ☐

NAME OF FILING ENTITY

Esquimalt Royal Roads Green Party Constituency Association

Number of fundraising functions held 2

Total gross fundraising function income (sum of boxes K on all S-F forms) 2,558 A

Total cost of fundraising functions (sum of boxes L on all S-F forms) 1,856.64 B

Total net income (or loss) from fundraising functions (A – B) 701.36 C

Total amount of gross income reported as political contributions
(sum of boxes F on all S-F forms) 360 D

Total amount of gross income NOT reported as political contributions
(sum of boxes J on all S-F forms) 2,198 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 F

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

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

**ELECTIONS**

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FUNDRAISING FUNCTION

(Submit a separate form for each function held)

If form is for Nomination Contestant, please tick ☐PAGE 1OF 1

NAME OF FILING ENTITY

Esquimalt Royal Roads Green Party Constituency Association

DATE OF EVENT (YYYY/MM/DD)

2013/02/16

DESCRIPTION OF FUNDRAISING EVENT (IF A JOINT EVENT, IDENTIFY OTHER ENTITY)

Rowing races on ergs with candidate

Gross income reported as political contributions

	Number of Tickets Sold	Charge per ticket	Total Charges Collected	Tick if Charge per Ticket Varies
Purchases by organizations			A	
Purchases by individuals of more than \$250 worth of tickets			B	
Purchases by individuals of tickets that are more than \$50 each			C	

Other gross income reported as contributions, including anonymous contributions (provide full details)

Receiptable political contributions	20.00	D
Anonymous contributions (10 attendees)	10.00	E

Total gross income reported as political contributions (A + B + C + D + E)

30.00

F

Gross income not reported as political contributions

	Number of Tickets Sold	Charge per ticket	Total Charges Collected	Tick if Charge per Ticket Varies
Purchases by individuals of tickets of \$50 or less			G	

Other gross income not reported as contributions (provide full details)

		H
		I

Total gross income not reported as political contributions (G + H + I)

0

J

Total gross income (F + J)

30.00

K

Total cost of function

30.00

L

Net income (loss) (box K-L)

0

M

**ELECTIONS**

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FUNDRAISING FUNCTION

(Submit a separate form for each function held)

If form is for Nomination Contestant, please tick ☐PAGE OF

NAME OF FILING ENTITY

Esquimalt Royal Roads Green Party Constituency Association

DATE OF EVENT (YYYY/MM/DD)

2013/04/10

DESCRIPTION OF FUNDRAISING EVENT (IF A JOINT EVENT, IDENTIFY OTHER ENTITY)

A Taste of Change - Desserts and Wine, Silent Auction

Gross income reported as political contributions

	Number of Tickets Sold	Charge per ticket	Total Charges Collected	Tick if Charge per Ticket Varies
Purchases by organizations			A	
Purchases by individuals of more than \$250 worth of tickets			B	
Purchases by individuals of tickets that are more than \$50 each			C	

Other gross income reported as contributions, including anonymous contributions (provide full details)

Monetary donation	35.00	D
Silent auction items paid > market value (\$15), Music (\$80), Desserts (\$200)	295.00	E

Total gross income reported as political contributions (A + B + C + D + E)

330.00 F

Gross income not reported as political contributions

	Number of Tickets Sold	Charge per ticket	Total Charges Collected	Tick if Charge per Ticket Varies
Purchases by individuals of tickets of \$50 or less	16	30	535 G	<input checked="" type="checkbox"/>

Other gross income not reported as contributions (provide full details)

Silent auction sales	591	H
Donated silent auction items with MV <\$250	1072	I

Total gross income not reported as political contributions (G + H + I)

2198 J

Total gross income (F + J)

2528.00 K

Total cost of function

1826.64 L

Net income (loss) (box K-L)

701.36 M

TRANSFERS RECEIVED

S-T-Rcv (07/03)



NAME OF FILING ENTITY

Esquimalt Royal Roads Green Party Constituency Association

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OF 1

DATE OF TRANSFER (YYYY/MM/DD)	NAME OF ENTITY TRANSFERRING MONEY, GOODS OR SERVICES	VALUE OF TRANSFER
2013/06/27	from closing campaign account - Susan Low Candidate	671.79
2013/04/10	Riding fundraiser costs paid by campaign account	469.53
TOTAL		A 1141.32



ELECTIONS

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TRANSFERS GIVEN

S-T-Giv (07/03)

NAME OF FILING ENTITY

Esquimalt Royal Roads Green Party Constituency Association

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DATE OF TRANSFER (YYYY/MM/DD)	NAME OF ENTITY RECEIVING MONEY, GOODS OR SERVICES	VALUE OF TRANSFER
2013/01/24	Green Party of BC	30.00
2013/01/29	Susan Low Campaign	1000.00
2013/02/24	Susan Low Campaign	2000.00
2013/03/12	Susan Low Campaign	3000.00
2013/03/23	Susan Low Campaign	400.00
2013/04/05	Susan Low Campaign	1000.00
2013/04/11	Susan Low Campaign	1000.00
2103/04/19	Susan Low Campaign	1100.00
2013/04/26	Susan Low Campaign	1300.00
2013/05/02	Susan Low Campaign	1200.00
2013/05/06	Susan Low Campaign	1500.00
2013/05/10	Susan Low Campaign	500.00
2013/12/13	Green Party of BC	10.00
TOTAL A		14040.00