

**ANNUAL FINANCIAL REPORT**  
**CONSTITUENCY ASSOCIATION**



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

PLEASE PRINT IN BLOCK LETTERS

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

REGISTERED CONSTITUENCY ASSOCIATION Abbotsford West Constituency Association <i>- BC Conservative Party</i>			
REGISTERED POLITICAL PARTY / INDEPENDENT MLA British Columbia Conservative Party			
FINANCIAL AGENT'S LAST NAME Daly	FIRST NAME David	MIDDLE NAME(S) ROY	
FINANCIAL AGENT'S MAILING ADDRESS 3838 Harwood Cres.			
CITY / TOWN Abbotsford	POSTAL CODE V2S 7A4	PHONE NUMBER 604-852-2331	FAX NUMBER
EMAIL ADDRESS macdaly@mac.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 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"/>

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 	DATE (YYYY / MM / DD) <u>2014/06/24</u>
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**WARNING:** Signing a false statement is a serious offence and is subject to significant penalties.



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**ANNUAL FINANCIAL REPORT  
CONSTITUENCY ASSOCIATION**

F-CA(A) (08/09)

**SEE AMENDMENT**

PLEASE PRINT IN BLOCK LETTERS

For Period 3013/01/01 to 2013/12/31 Amendment # \_\_\_\_\_  
YYYY / MM / DD YYYY / MM / DD

REGISTERED CONSTITUENCY ASSOCIATION Abbotsford West Constituency Association <i>- BC Conservative Party</i>			
REGISTERED POLITICAL PARTY / INDEPENDENT MLA British Columbia Conservative Party			
FINANCIAL AGENT'S LAST NAME Daly	FIRST NAME David	MIDDLE NAME(S) ROY	
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Fundraising Function --	Form S-F	<input checked="" type="checkbox"/>
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 (a) I am authorized to act on behalf of the above-named organization;  
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SIGNATURE OF FINANCIAL AGENT <i>[Signature]</i>	DATE (YYYY / MM / DD) 2014/06/24
--	-------------------------------------

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## INDEPENDENT AUDITOR'S REPORT

To Roy Daly, Financial Agent for Abbotsford West Constituency Association - British Columbia Conservative Party

We have audited the accompanying annual financial report of Abbotsford West Constituency Association - British Columbia Conservative Party for the year ended December 31, 2013. The annual financial report has been prepared by the Financial Agent for the Abbotsford West 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 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 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 Abbotsford West Constituency Association – British Columbia Conservative Party's records and we were not able to determine whether any adjustments might be necessary to the annual financial report.

(continues)

Independent Auditor's Report (continued)

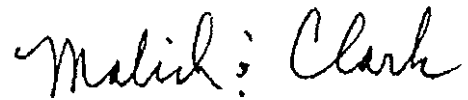
**Qualified Opinion**

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the annual financial report of the Abbotsford West Constituency Association - British Columbia Conservative Party 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 the Abbotsford West 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.

Langley, BC  
June 24, 2014



Malish & Clark  
Certified General Accountants

# STATEMENT OF ASSETS AND LIABILITIES

St-A&L (03/01)



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

NAME OF FILING ENTITY **Abbotsford West Constituency Association - BC Conservative Party**

<b>Current Assets</b>	Cash on hand	15.00	
	Cash on deposit	217.78	
	Accounts receivable		
	Bonds, stocks, other investments		
	Inventory		
	Other (describe)		
<b>Total Current Assets</b>			<b>232.78</b>

<b>Fixed Assets</b>	Investments		
	Furniture and fixtures (less accumulated amortization)	( )	
	Office equipment (less accumulated amortization)	( )	
	Land and buildings (less accumulated amortization)	( )	
	Other (describe)		
	(less accumulated amortization)	( )	
<b>Total Fixed Assets</b>			<b>0</b>
<b>Total Assets</b>			<b>232.78</b> <b>A</b>

<b>Current Liabilities</b>	Accounts payable		
	Wages, salaries payable		
	Loans payable		
	Other (describe)		
<b>Total Current Liabilities</b>			<b>0</b>

<b>Long-term Liabilities</b>	Loans payable		
	Other (describe)		
<b>Total Long-term Liabilities</b>			<b>0</b>
<b>Total Liabilities</b>			<b>0</b> <b>B</b>
<b>Accumulated Surplus (Deficit) (A - B)</b>			<b>232.78</b> <b>C</b>



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# STATEMENT OF INCOME AND EXPENSES

SI-I&E (11/05)

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NAME OF FILING ENTITY

Abbotsford West Constituency Association- BC Conservative Party

**Income:**

Total political contributions (box E, form Sm-C)	38064.6
Gross fundraising income not reported as political contributions (box E, form Sm-F)	
Total transfers received (box A, form S-T-Rcv)	1100
Interest / investment income	1.81
Product sales	
Advertising income	
Rental income	

Other income (describe)

**Total Income** 39166.41 **A**

**Expenses:**

Accounting and audit services	
Amortization expense	
Bad debt expense	
Bank charges	30
Convention, workshop and meeting fees and rentals	
Data processing / information technology	146
Donations and gifts	
Furniture and equipment	
Insurance	
Interest expense	
Media advertising	32172
Newsletters and promotional materials (signs, brochures, etc.)	
Office rent, utilities and maintenance	5796
Office supplies, stationery	916.15
Postage and courier	21.17
Professional services	
Research and polling	
Salaries and benefits	
Social functions / thank-you parties	160.14
Subscriptions and dues	
Telecommunications	
Travel	
Total cost of fundraising functions (box B, form Sm-F)	
Total transfers given (box A, form S-T-Giv)	

Other expenses (describe)

**Total Expenses** 39241.46 **B**

**Period Surplus (Deficit) (A - B)** (75.05) **C**



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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  
Abbotsford West Constituency Association - BC Conservative Party

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

	Contributions greater than \$250		Contributions of \$250 or less	
Individuals	35000	1a	215	1b
Corporations	2849.6	2a		2b
Unincorporated Business / Commercial Organizations		3a		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) 37849.6 A 215 B

Classified totals (A + B) 38064.6 C

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

Total value of all political contributions from all sources (C + D) 38064.6 E

Total contributions of money 38064.6 F

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

Number of contributors who made contributions of \$250 or less in total value 2 H

Total dollar amount of all income tax receipts issued for political contributions received (Leadership Contestants cannot issue tax receipts) \$ 38049.60 I



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

S-A1 (08/01)

**THIS IS AN AMENDED FORM  
IT HAS NOT BEEN AUDITED**

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY  
*Abbotsford West Constituency Association - BC Conservative Party*

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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			
Amanda Nielson	X						5000	2013/02/21	25000
55714 BC Ltd. DBA Brikers <i>- Tim Brown - Doreen Brown</i>		X	X				1500	2013/03/01	1500
Howard Nielsen	X						10000	20130320	10000
Focus Cuisine Ltd		X	X				1350	2013/03/20	1350
Amanda Nielsen	X						20000	20130320	25000
<b>TOTAL OF INDIVIDUAL CONTRIBUTIONS</b>							<b>A</b>	<b>37,850</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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**POLITICAL CONTRIBUTIONS OF MONEY, PROPERTY OR SERVICES WITH A VALUE GREATER THAN \$250**

S-A1 (08/01)

**SEE AMENDMENT**

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY

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OF

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			
Amanda Nielson	X						5000	2013/02/21	25000
55714 BC Ltd. DBA Brikers			X				1500	2013/03/01	1500
Howard Nielsen	X						10000	20130320	10000
Focus Cuisine ltd			X				1350	2013/03/20	1350
Amanda Nielsen	X						20000	20130320	25000

\* CLASS OF CONTRIBUTOR:  
1 - INDIVIDUAL, 2 - CORPORATION, 3 - UNINCORPORATED BUSINESS/COMMERCIAL ORGANIZATION,  
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**TOTAL OF INDIVIDUAL CONTRIBUTIONS** A

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# PERMITTED ANONYMOUS CONTRIBUTIONS ACCEPTED AT FUNCTIONS

If form is for Nomination Contestant, please tick



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NAME OF FILING ENTITY  
Abbotsford West Constituency Association - BC Conservative Party

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





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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

Abbotsford West Constituency Association

*BC Conservative Party*

Number of fundraising functions held

0
---

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

	A
--	---

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

	B
--	---

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

	C
--	---

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

	D
--	---

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

	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
--	---



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# FUNDRAISING FUNCTION

(Submit a separate form for each function held)

S-F (03/01)

If form is for Nomination Contestant, please tick

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NAME OF FILING ENTITY Abbotsford West Constituency Association - <i>BC Conservative Party</i>	
DATE OF EVENT (YYYY/MM/DD)	DESCRIPTION OF FUNDRAISING EVENT (IF A JOINT EVENT, IDENTIFY OTHER ENTITY)

### 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	<input type="text"/>	<input type="text"/>	<input type="text"/>	A <input type="checkbox"/>
Purchases by individuals of more than \$250 worth of tickets	<input type="text"/>	<input type="text"/>	<input type="text"/>	B <input type="checkbox"/>
Purchases by individuals of tickets that are more than \$50 each	<input type="text"/>	<input type="text"/>	<input type="text"/>	C <input type="checkbox"/>

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

<input type="text"/>	D <input type="checkbox"/>
<input type="text"/>	E <input type="checkbox"/>

Total gross income reported as political contributions (A + B + C + D + E)  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	<input type="text"/>	<input type="text"/>	<input type="text"/>	G <input type="checkbox"/>

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

<input type="text"/>	H <input type="checkbox"/>
<input type="text"/>	I <input type="checkbox"/>

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

Total gross income (F + J)  K

Total cost of function  L

Net income (loss) (box K-L)  M



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# LOANS AND GUARANTEES

S-L1 (08/09)

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NAME OF FILING ENTITY Abbotsford West Constituency Assn. - BC Conservative Party PAGE  OF

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		E		TOTAL F			

\* CLASS OF CONTRIBUTOR:  
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## LOANS AND DEBTS FORGIVEN OR WRITTEN OFF

S-L2 (08/01)

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NAME OF FILING ENTITY Abbotsford West Constituency Asso. - BC Conservative Party

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OF

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>		<b>B</b>	

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# LOANS AND DEBTS FORGIVEN OR WRITTEN OFF **SEE AMENDMENT**

S-L2 (08/01)

NAME OF FILING ENTITY Abbotsford West Constituency Asso.

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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>	<b>B</b>	

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# TRANSFERS RECEIVED

S-T-Rcv (07/03)

NAME OF FILING ENTITY  
Abbotsford West Constituency Association - BC Conservative Party

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DATE OF TRANSFER (YYYY/MM/DD)	NAME OF ENTITY TRANSFERRING MONEY, GOODS OR SERVICES	VALUE OF TRANSFER
2013/08/05	Paul Redekopp Campaign	1100.00
<b>TOTAL</b>	<b>A</b>	1100



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# TRANSFERS GIVEN

S-T-Giv (07/03)

NAME OF FILING ENTITY  
Abbotsford West Constituency Association - *BC Conservative Party*

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DATE OF TRANSFER (YYYY/MM/DD)	NAME OF ENTITY RECEIVING MONEY, GOODS OR SERVICES	VALUE OF TRANSFER
TOTAL		A 0