



# ELECTION FINANCING REPORT CANDIDATE

F-C  
(15/09)

**ELECTIONS**  
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Amendment # \_\_\_\_\_

|   |                              |   |                                    |   |
|---|------------------------------|---|------------------------------------|---|
| CANDIDATE'S LAST NAME<br>Calder                             |                              | FIRST NAME<br>David                             |                                    | MIDDLE NAME(S)<br>C D                             |
| ELECTORAL DISTRICT<br>Saanich South                         |                              | POLITICAL PARTY/AFFILIATION<br>BC Liberal Party |                                    | GENERAL VOTING DAY (YYYY / MM / DD)<br>2017/05/09 |
| FINANCIAL AGENT'S LAST NAME<br>Mawhinney                    |                              | FIRST NAME<br>R. H. Mark                        |                                    | MIDDLE NAME(S)                                    |
| FINANCIAL AGENT'S MAILING ADDRESS<br>410 - 737 Yates Street |                              |   | CITY / TOWN<br>Victoria            |   |
| POSTAL CODE<br>V8W 1L6                                      | PHONE NUMBER<br>604-250-9817 | FAX NUMBER                                      | EMAIL ADDRESS<br>mark@mawhinney.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 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 Candidate –                               | Form Sm-PE2   |  | <input checked="" type="checkbox"/> |
| Summary of Fundraising Functions –                                  | Form Sm-F     |  | <input type="checkbox"/>            |
| Fundraising Function –  | Form S-F      |  | <input 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"/> |

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

*Mark Mawhinney*

DATE (YYYY / MM / DD)

2017 / 08 / 04

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

All forms included in this report are available for public inspection.

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Elections BC 1-800-661-8883 [privacy@elections.bc.ca](mailto:privacy@elections.bc.ca) or PO Box 9275 Stn Prov Govt, Victoria BC V8W 9J6

## ***Election Financing Report – Candidate***

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

To Mark Mawhinney, Financial Agent for David Calder

I have audited the accompanying election financing report of David Calder relating to the British Columbia election held on May 9, 2017 in the electoral district of Saanich South. The election financing report has been prepared by the Financial Agent for David Calder 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 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 election financing 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 election financing 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 election financing 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 David Calder'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 David Calder for the British Columbia election held on May 9, 2017 in the electoral district of Saanich South 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 David Calder 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.



---

Barry H. Obara, CPA, CA  
Obara & Company  
August 4, 2017  
Victoria, BC



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# STATEMENT OF ELECTION INCOME AND EXPENSES

**St-I&E-E**  
(15/07)

GENERAL VOTING DAY (YYYY / MM / DD)  
2017/05/09

NAME OF FILING ENTITY

David Christopher Douglas Calder

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 (from box A on form Sm-E)

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

Total value of other expenses (from box C 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  
(15/08)

NAME OF FILING ENTITY  
David Christopher Douglas Calder

| Election Expenses  | Election Expenses Subject to Limits | Election Expenses Not Subject to Limits | Other Expenses     |
|--|-------------------------------------|---|--------------------|
| Accounting and audit services  |                                     | 3,780.00                                |                    |
| Bank charges   | 82.61                               |   | 135.44             |
| Candidate's nomination deposit   |                                     | 250                                     |                    |
| Convention, workshop and meeting fees and rentals  |                                     |   |                    |
| Data processing / information technology   |                                     |   |                    |
| Donations and gifts  |                                     |   |                    |
| Excess nomination expenses (from box D, form Sm-E-NC)  |                                     |   |                    |
| Furniture and equipment  | 1627.15                             |   | 1,551.24           |
| Insurance  |                                     |   |                    |
| Interest expense   |                                     |   |                    |
| Media advertising  | 22,613.98                           |   | 16,179.77          |
| Newsletters and promotional material (signs, brochures, etc.)  | 12,678.18                           |   | 2,796.49           |
| Office rent, utilities and maintenance   | 2,325.56                            |   | 11,755.14          |
| Office supplies, stationery  | 2,366.01                            |   | 1,254.25           |
| Personal expenses of candidate (from box G, form Sm-PE1)   |                                     | 854.96                                  |                    |
| Postage and courier  | 338.53                              |   | 583.68             |
| Professional services  |                                     |   |                    |
| Research and polling   | 12,527.59                           |   | 3,315.06           |
| Salaries and benefits  | 9,962.50                            |   |                    |
| Social functions / thank-you parties   | 763.45                              |   | 9,406.78           |
| Telecommunications   | 720.23                              |   | 999.75             |
| Travel   |                                     |   | 379.92             |
| Total cost of fundraising functions held during the campaign period (from box F, form Sm-F)                            |                                     |   |                    |
| Total cost of fundraising functions held outside the campaign period (from box G, form Sm-F)                           |                                     |   |                    |
| Total net losses of fundraising functions which incurred net losses during the campaign period (from box H, form Sm-F) |                                     |   |                    |
| Other expenses (describe)  |                                     |   |                    |
| <b>Total Expenses</b>  | <b>66,005.79</b> A                  | <b>4,884.96</b> B                       | <b>48,347.52</b> C |

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## SUMMARY OF POLITICAL CONTRIBUTIONS BY CLASS

Sm-C  
(15/07)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY  
David Christopher Douglas Calder

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

|  | Contributions<br>greater than \$250 |    | Contributions of<br>\$250 or less |    |
|--|-------------------------------------|----|-----------------------------------|----|
| Individuals  | 1,800                               | 1a | 514                               | 1b |
| Corporations                                       | 1,300                               | 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) 3,100 A 514 B

Classified totals  
(A + B) 3,614 C

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

Total value of all political contributions from all sources  
(C + D) 3,614 E

Total contributions of money 2,000 F

Total contributions of goods, services and discounts  
(includes contributions through loans and debts) 1,614 G  
(boxes F + G must equal box E)

Number of contributors who made contributions  
of \$250 or less in total value 4 H

Total dollar amount of all income tax receipts issued  
(Leadership Contestants cannot issue tax receipts) \$ 2000 I

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

**S-A1**  
(15/06)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY  
David Christopher Douglas Calder

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OF 1

| FULL NAME OF CONTRIBUTOR<br><small>(If a numbered corporation or an unincorporated organization, include full names of two directors)</small> | CLASS OF CONTRIBUTOR*<br><small>(X APPROPRIATE CLASS)</small> |   |   |   |   |   | INDIVIDUAL CONTRIBUTION AMOUNTS | DATE OF EACH INDIVIDUAL CONTRIBUTION<br><small>(YYYY/MM/DD)</small> | TOTAL OF CONTRIBUTOR'S CONTRIBUTIONS |
|---|---|---|---|---|---|---|---------------------------------|---|--------------------------------------|
|   | 1   | 2 | 3 | 4 | 5 | 6 |                                 |   |                                      |
| Stephen E. Mann   | X   |   |   |   |   |   | 1000                            | 2017/04/13  | 1000                                 |
| Wilson's Transportation Ltd.  |   | X |   |   |   |   | 500                             | 2017/04/13  | 500                                  |
| Tecnet  |   | X |   |   |   |   | 800                             | 2017/03/01  | 800                                  |
| Rob Taggart   | X   |   |   |   |   |   | 800                             | 2017/03/01  | 800                                  |
|   |   |   |   |   |   |   |                                 |   |                                      |
|   |   |   |   |   |   |   |                                 |   |                                      |
|   |   |   |   |   |   |   |                                 |   |                                      |
|   |   |   |   |   |   |   |                                 |   |                                      |
|   |   |   |   |   |   |   |                                 |   |                                      |
|   |   |   |   |   |   |   |                                 |   |                                      |
|   |   |   |   |   |   |   |                                 |   |                                      |
|   |   |   |   |   |   |   |                                 |   |                                      |
|   |   |   |   |   |   |   |                                 |   |                                      |

\* 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 3,100

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**PERSONAL EXPENSES PAID BY  
AUTHORIZED PARTICIPANT**

**Sm-PE2-R  
(16/03)**

(This form must be completed by the authorized  
participant and submitted to the financial agent)

|   |                     |                              |                          |
|---|---------------------|------------------------------|--------------------------|
| NAME OF FILING ENTITY<br>David Christopher Douglas Calder                 |                     |                              |                          |
| <b>Paid by the Proponent or MLA</b>                                       |                     |                              |                          |
| <b>A. Transportation to, from or within electoral district</b>            |                     |                              |                          |
|   | Air travel          |                              |                          |
|   | Bus, taxi           |                              |                          |
|   | Rental vehicle      |                              |                          |
|   | Private vehicle     | \$89.62                      |                          |
| Other (describe)<br>BC Ferries  |                     | \$165.00                     |                          |
|   | <b>Total</b>        | <b>\$254.62</b>              | <b>A</b>                 |
| <b>B. Cost of lodging, meals and incidental expenses while travelling</b> |                     |                              |                          |
|   | Hotel, motel        | \$432.66                     |                          |
|   | Meals               | \$167.68                     |                          |
| Incidental expenses (describe)  |                     |                              |                          |
|   | <b>Total</b>        | <b>\$600.34</b>              | <b>B</b>                 |
| <b>C. Cost of renting a necessary temporary residence</b>                 |                     |                              |                          |
|   | Rent                |                              | <b>C</b>                 |
| <b>D. All other necessary personal expenses related to petition</b>       |                     |                              |                          |
|   | Family care         |                              |                          |
|   | Disability expenses |                              |                          |
|   | <b>Total</b>        |                              | <b>D</b>                 |
| <b>E. Total personal expenses paid by authorized participant</b>          |                     | <b>Total of items A to D</b> | <b>\$854.96</b> <b>E</b> |





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## TRANSFERS RECEIVED

**S-T-Rcv**  
(15/06)

NAME OF FILING ENTITY  
David Christopher Douglas Calder

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OF 2

| DATE OF TRANSFER<br>(YYYY/MM/DD) | NAME OF ENTITY TRANSFERRING MONEY, GOODS OR SERVICES | VALUE OF TRANSFER |
|----------------------------------|--|-------------------|
| 2017/01/26                       | BC Liberal Party                                     | 1995.00           |
| 2017/03/03                       | BC Liberal Party                                     | 1995.00           |
| 2017/04/04                       | BC Liberal Party                                     | 1474.73           |
| 2017/04/04                       | BC Liberal Party                                     | 1215.20           |
| 2017/04/04                       | BC Liberal Party                                     | 698.74            |
| 2017/04/04                       | BC Liberal Party                                     | 47.04             |
| 2017/04/04                       | BC Liberal Party                                     | 190.86            |
| 2017/04/11                       | BC Liberal Party                                     | 12100.31          |
| 2017/04/13                       | BC Liberal Party                                     | 50000             |
| 2017/04/13                       | BC Liberal Party                                     | 936.02            |
| 2017/04/13                       | BC Liberal Party                                     | 126.00            |
| 2017/04/20                       | BC Liberal Party                                     | 84.00             |
| 2017/04/27                       | BC Liberal Party                                     | 35000.00          |
| 2017/05/04                       | BC Liberal Party                                     | 99.96             |
| 2017/05/05                       | BC Liberal Party                                     | 856.41            |
| <b>TOTAL</b>                     |  | <b>A</b>          |

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### TRANSFERS RECEIVED

**S-T-Rcv**  
(15/06)

NAME OF FILING ENTITY  
David Christopher Douglas Calder

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OF 2

| DATE OF TRANSFER (YYYY/MM/DD) | NAME OF ENTITY TRANSFERRING MONEY, GOODS OR SERVICES | VALUE OF TRANSFER |
|-------------------------------|--|-------------------|
| 2017/05/11                    | BC Liberal Party                                     | 753.67            |
| 2017/05/11                    | BC Liberal Party                                     | 114.07            |
| 2014/05/29                    | BC Liberal Party                                     | 214.72            |
| 2017/06/15                    | BC Liberal Party                                     | 10455.48          |
| 2017/06/20                    | BC Liberal Party                                     | 4740.40           |
| 2017/06/27                    | BC Liberal Party                                     | 3315.06           |
|                               |  |                   |
|                               |  |                   |
|                               |  |                   |
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|                               |  |                   |
|                               |  |                   |
|                               |  |                   |
|                               |  |                   |
|                               |  |                   |
|                               |  |                   |
| TOTAL                         |  | A 126,412.67      |

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## TRANSFERS GIVEN

**S-T-Giv**  
(15/06)

NAME OF FILING ENTITY  
David Christopher Douglas Calder

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OF 1

| DATE OF TRANSFER<br>(YYYY/MM/DD) | NAME OF ENTITY RECEIVING MONEY, GOODS OR SERVICES | VALUE OF TRANSFER |
|----------------------------------|---|-------------------|
| 2017/04/27                       | BC Liberal Party                                  | 66.74             |
| 2017/06/08                       | BC Liberal Party                                  | 525.00            |
| 2017/06/30                       | BC Liberal Party                                  | 1,304.46          |
| 2017/08/02                       | BC Liberal Party                                  | 16,631.94         |
|                                  |   |                   |
|                                  |   |                   |
|                                  |   |                   |
|                                  |   |                   |
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|                                  |   |                   |
|                                  |   |                   |
|                                  |   |                   |
|                                  |   |                   |
|                                  |   |                   |
|                                  |   |                   |
| <b>TOTAL</b>                     |   | <b>18,528.14</b>  |

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