



# ELECTION FINANCING REPORT CANDIDATE

F-C  
(15/09)

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

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

CANDIDATE'S LAST NAME MACKINNON		FIRST NAME ANDY	MIDDLE NAME(S)
ELECTORAL DISTRICT ESQUIMALT-METCHOSIN	POLITICAL PARTY/AFFILIATION GREEN PARTY POLITICAL ASSOC. OF BC		GENERAL VOTING DAY (YYYY / MM / DD) 2017/05/19
FINANCIAL AGENT'S LAST NAME MACISAAC		FIRST NAME ANGUS	MIDDLE NAME(S) DANIEL GODWIN
FINANCIAL AGENT'S MAILING ADDRESS 2227 SOOKE ROAD			CITY / TOWN VICTORIA
POSTAL CODE V9B 1W8	PHONE NUMBER (250) 478-1131	FAX NUMBER (250) 478-3106	EMAIL ADDRESS dan@mcisaadaw.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) 2017/08/04
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**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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# Burns & Co.



Chartered Professional Accountant

## Election Financing Report – Andy MacKinnon

### INDEPENDENT AUDITOR'S REPORT

To Angus MacIsaac, financial agent for Andy MacKinnon,

I have audited the accompanying election financing report of Andy MacKinnon relating to the British Columbia election held on May 9, 2017 in the electoral district of Esquimalt-Metchosin. The election financing report has been prepared by the financial agent for Andy MacKinnon 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 Andy MacKinnon'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 Andy MacKinnon for the British Columbia election held on May 9, 2017 in the

Angus MacIsaac

August 4, 2017

electoral district of Esquimalt-Metchosin 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 Andy MacKinnon 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.

*Burns & Co.*

Jane Burns, CPA, CGA

August 4, 2017

Burns & Co, Chartered Professional Accountant

100-3930 Shelbourne Street,

Victoria, BC V8P 5P6



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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  
ANDY MACKINNON - GREEN PARTY POLITICAL ASSOCIATION OF BC - ESQUIMALT-METCHOSIN

Total value of political contributions from all sources (from box E on form Sm-C)	1,095.00	
Total transfers received (from box A on form S-T-Rcv)	7,216.00	
Interest income	0.00	
Total gross fundraising function income not reported as political contributions (from box E on form Sm-F)	0.00	
Candidate's nomination deposit refund	250.00	
Other income (describe)	0.00	
<b>Total Income (sum of above boxes)</b>	<b>8,561.00</b>	<b>A</b>

Total value of election expenses subject to limits (from box A on form Sm-E)	10,290.26	
Total value of election expenses not subject to limits (from box B on form Sm-E)	250.00	
Total value of other expenses (from box C on form Sm-E)	1,225.55	
Total transfers given (from box A on form S-T-Giv)	0.00	
<b>Total Expenditures (sum of above boxes)</b>	<b>11,765.81</b>	<b>B</b>

**For Candidates Only**

Balance in campaign account as of date of report	450.68	C
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Elections BC 1-800-661-8683 [privacy@elections.bc.ca](mailto:privacy@elections.bc.ca) or PO Box 9275 Stn Prov Govt, Victoria BC V8W 9J6



# SUMMARY OF EXPENSES

Sm-E  
(15/08)

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NAME OF FILING ENTITY  
ANDY MACKINNON - GREEN PARTY POLITICAL ASSOCIATION OF BC - ESQUIMALT-METCHOSIN

Election Expenses	Election Expenses Subject to Limits	Election Expenses Not Subject to Limits	Other Expenses
Accounting and audit services			787.50
Bank charges	2.48		213.08
Candidate's nomination deposit		250.00	
Convention, workshop and meeting fees and rentals			
Data processing / Information technology	74.99		224.97
Donations and gifts			
Excess nomination expenses (from box D, form Sm-E-NC)			
Furniture and equipment			
Insurance			
Interest expense			
Media advertising	12.96		
Newsletters and promotional material (signs, brochures, etc.)	3,825.39		
Office rent, utilities and maintenance			
Office supplies, stationery	380.35		
Personal expenses of candidate (from box G, form Sm-PE1)			
Postage and courier	4,648.00		
Professional services			
Research and polling			
Salaries and benefits			
Social functions / thank-you parties	1,346.09		
Telecommunications			
Travel			
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>	10,290.26 <b>A</b>	250.00 <b>B</b>	1,225.55 <b>C</b>

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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  
ANDY MACKINNON - GREEN PARTY POLITICAL ASSOCIATION OF BC - ESQUIMALT-METCHOSIN

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

	Contributions greater than \$250		Contributions of \$250 or less	
Individuals	500.00	1a	570.00	1b
Corporations		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) 500.00 A 570.00 B

Classified totals (A + B) 1,070.00 C

Total anonymous contributions (from box A, S-A2) 25.00 D

Total value of all political contributions from all sources (C + D) 1,095.00 E

Total contributions of money 745.00 F

Total contributions of goods, services and discounts (includes contributions through loans and debts) 350.00 G

(boxes F + G must equal box E)

Number of contributors who made contributions of \$250 or less in total value 7 H

Total dollar amount of all income tax receipts issued (Leadership Contestants cannot issue tax receipts) \$ 720.00 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  
**ANDY MACKINNON - GREEN PARTY POLITICAL ASSOCIATION OF BC - ESQUIMALT-METCHOSIN**

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OF **1**

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			
ROBERT M PATTERSON	X						500.00	2017/05/01	500.00

\* 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    500.00

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## PERMITTED ANONYMOUS CONTRIBUTIONS ACCEPTED AT FUNCTIONS

**S-A2**  
(15/06)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY  
**ANDY MACKINNON - GREEN PARTY POLITICAL ASSOCIATION OF BC - ESQUIMALT-METCHOSIN**

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OF **1**

DATE OF FUNCTION (YYYY/MM/DD)	DESCRIPTION OF FUNCTION	NUMBER OF PEOPLE ATTENDING	TOTAL AMOUNT OF ANONYMOUS CONTRIBUTIONS
2017/04/28	TOWNHALL DISCUSSION - PASS THE HAT	80	25.00
<b>TOTAL</b>			<b>25.00</b>

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## PERSONAL EXPENSES PAID BY FINANCIAL AGENT

**Sm-PE1**  
(15/06)

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

If form is for Nomination Contest, please tick

NAME OF FILING ENTITY <b>ANDY MACKINNON - GREEN PARTY POLITICAL ASSOCIATION OF BC - ESQUIMALT-METCHOSIN</b>
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**Paid by the Financial Agent**

<b>A. Transportation to, from or within electoral district</b>	Air travel	0.00	
	Bus, taxi	0.00	
	Rental vehicle	0.00	
	Private vehicle	0.00	
Other (describe)		0.00	
	<b>Total</b>	0.00	<b>A</b>
<b>B. Cost of lodging, meals and incidental expenses while travelling</b>	Hotel, motel	0.00	
	Meals	0.00	
Incidental expenses (describe)		0.00	
	<b>Total</b>	0.00	<b>B</b>
<b>C. Cost of renting a necessary temporary residence</b>	Rent	0.00	<b>C</b>
<b>D. All other necessary personal expenses related to campaign or contest</b>	Family care	0.00	
	Disability expenses	0.00	
	<b>Total</b>	0.00	<b>D</b>
<b>E. Total personal expenses paid by the financial agent</b>	Total of items A to D	0.00	<b>E</b>
<b>F. Total personal expenses paid out of pocket by candidate or contestant</b>	From Sm-PE2, box E	0.00	<b>F</b>
<b>G. Total personal expenses from Sm-PE1 and Sm-PE2</b>	Total of items E + F	0.00	<b>G</b>

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## PERSONAL EXPENSES PAID BY CANDIDATE / CONTESTANT

**Sm-PE2**  
(15/06)

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

If form is for Nomination Contest, please tick

NAME OF FILING ENTITY  
**ANDY MACKINNON - GREEN PARTY POLITICAL ASSOCIATION OF BC - ESQUIMALT-METCHOSIN**

**Paid by the Candidate or Contestant**

A. Transportation to, from or within electoral district	Air travel	0.00	
	Bus, taxi	0.00	
	Rental vehicle	0.00	
	Private vehicle	0.00	
	Other (describe)	0.00	
<b>Total</b>		<b>0.00</b>	<b>A</b>

B. Cost of lodging, meals and incidental expenses while travelling	Hotel, motel	0.00	
	Meals	0.00	
	Incidental expenses (describe)	0.00	
<b>Total</b>		<b>0.00</b>	<b>B</b>

C. Cost of renting a necessary temporary residence	Rent	0.00	<b>C</b>
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D. All other necessary personal expenses related to campaign or contest	Family care	0.00	
	Disability expenses	0.00	
	<b>Total</b>		<b>0.00</b>

E. Total personal expenses paid by candidate or contestant	Total of items A to D	0.00	<b>E</b>
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## SUMMARY OF FUNDRAISING FUNCTIONS

(Total amounts from all forms S-F)

**Sm-F**  
(15/07)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY <b>ANDY MACKINNON - GREEN PARTY POLITICAL ASSOCIATION OF BC - ESQUIMALT-METCHOSIN</b>	
Number of fundraising functions held	<input style="width: 100px;" type="text" value="0"/>
Total gross fundraising function income (sum of boxes M on all S-F forms)	<input style="width: 100px;" type="text" value="0.00"/> <b>A</b>
Total cost of fundraising functions (sum of boxes N on all S-F forms)	<input style="width: 100px;" type="text" value="0.00"/> <b>B</b>
Total net income (or loss) from fundraising functions (A – B)	<input style="width: 100px;" type="text" value="0.00"/> <b>C</b>
Total amount of gross income reported as political contributions (sum of boxes G on all S-F forms)	<input style="width: 100px;" type="text" value="0.00"/> <b>D</b>
Total amount of gross income NOT reported as political contributions (sum of boxes L on all S-F forms)	<input style="width: 100px;" type="text" value="0.00"/> <b>E</b>
<small>(boxes D + E must equal box A)</small>	
<b>For election financing reports only (see instructions in the Election Financing Report Completion Guide before completing this section)</b>	
Total cost of fundraising functions held during the campaign period	<input style="width: 100px;" type="text" value="0.00"/> <b>F</b>
Total cost of fundraising functions held outside the campaign period	<input style="width: 100px;" type="text" value="0.00"/> <b>G</b>
Total net losses of fundraising functions which incurred net losses during the campaign period	<input style="width: 100px;" type="text" value="0.00"/> <b>H</b>

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# LOANS AND GUARANTEES

**S-L1**  
(15/06)

NAME OF FILING ENTITY  
**ANDY MACKINNON - GREEN PARTY POLITICAL ASSOCIATION OF BC - ESQUIMALT-METCHOSIN**

PAGE **1**  
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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/GUARANTEES	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	0.00	E	0.00	TOTAL		F	0.00		

\* 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**  
(15/09)

NAME OF FILING ENTITY  
**ANDY MACKINNON - GREEN PARTY POLITICAL ASSOCIATION OF BC - ESQUIMALT-METCHOSIN**

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

DATE FORGIVEN/ WRITTEN OFF (YYYY/MM/DD)	FULL NAME OF LENDER / CREDITOR	CLASS OF CONTRIBUTOR* (X APPROPRIATE CLASS)						CONDITIONS (if applicable)	ORIGINAL AMOUNT OF LOAN/DEBT \$	AMOUNT OF LOAN/DEBT FORGIVEN/WRITTEN OFF \$	
		1	2	3	4	5	6				
<b>TOTALS</b>								<b>A</b>	0.00	<b>B</b>	0.00

\* CLASS OF CONTRIBUTOR:  
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4 - TRADE UNION, 5 - NON-PROFIT ORGANIZATION, 6 - OTHER

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