

ELECTION FINANCING REPORT
CANDIDATE

Amendment # _____

CANDIDATE'S LAST NAME Day		FIRST NAME Brennan	MIDDLE NAME(S) Michael Cornock
ELECTORAL DISTRICT Courtenay-Comox	POLITICAL PARTY/AFFILIATION BC Liberal Party		GENERAL VOTING DAY (YYYY / MM / DD) 2020/10/24
FINANCIAL AGENT'S LAST NAME Landry		FIRST NAME Leonard	MIDDLE NAME(S) Henry
FINANCIAL AGENT'S MAILING ADDRESS 2075 Beaufort Ave.			CITY / TOWN Comox
POSTAL CODE V9M1V8	PHONE NO. (250) 650-3030	EMAIL lenland3@telus.net	

This financing report includes the following forms:

FORMS CHECKLIST **X**

These forms must be included in all reports.

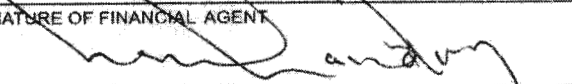
Statement of Election Income and Expenses	Form St-I&E-C	<input checked="" type="checkbox"/>
Summary of Expenses	Form Sm-E-C	<input checked="" type="checkbox"/>

These forms only need to be filed if there is information to report.

Summary of Political Contributions	Form Sm-C	<input checked="" type="checkbox"/>
Political Contributions with a Total Value Greater than \$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"/>
Summary of Advertising Expenses by Class	Form Sm-A-C	<input checked="" type="checkbox"/>
Personal Expenses of the Candidate	Form Sm-PE	<input 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-L	<input type="checkbox"/>
Transfers Received and Given	Form S-TRF	<input checked="" type="checkbox"/>
Summary of Election Expense Reimbursement Claim	Form Sm-CR	<input checked="" type="checkbox"/>
Details of Election Expense Reimbursement Claim	Form S-CR	<input checked="" 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 report is complete and accurate.

SIGNATURE OF FINANCIAL AGENT


DATE (YYYY / MM / DD)
2020/12/18

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

Please submit completed report to: electoral.finance@elections.bc.ca



INDEPENDENT AUDITORS' REPORT

To Leonard Landry, Financial Agent for Brennan Day

Report on the audit of the Election financial report

Qualified opinion

We have audited the accompanying election financing report of Brennan Day (the "Candidate") relating to the British Columbia provincial election held on October 24, 2020 in the electoral district of Courtenay-Comox. The election financing report has been prepared by the financial agent for the Candidate based on the financial reporting provisions of Part 10 of the *Election Act*.

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion section of our report, the accompanying election financing report is prepared, in all material respects, in accordance with the financial reporting provisions specified in Part 10 of the *Election Act* (British Columbia).

Basis for Qualified Opinion

Due to the nature of the transactions inherent in any political Candidate, 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 Candidate's records and we were not able to determine whether any adjustments might be necessary to the election financing report. Our audit opinion on the election financing report for the provincial election held on October 24, 2020 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards as required by Section 214 of the *Election Act*. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Election Financing Report* section of our report. We are independent from the Candidate in accordance with the ethical requirements that are relevant to our audit of the report in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter – Basis of Accounting and Restriction on Use

The election financing report is prepared to assist the Candidate to comply with the financial reporting provisions of the *Election Act* (British Columbia) referred to above. As a result, the election financing report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

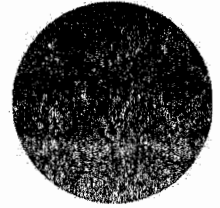
Responsibilities of the Financial Agent and Others Charged with Governance for the Election Financing Report

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* (British Columbia) and for such internal control as the financial agent determines is necessary to enable the preparation of the election financing reports that is free from material misstatement, whether due to error or fraud.

Those charged with governance are responsible for overseeing the Candidate's financial reporting process.

Auditors' Responsibilities for the Audit of the Election Financing Report

Our objectives are to obtain reasonable assurance about whether the election financing report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.



Auditors' Responsibilities for the Audit of the Election Financing Report (continued)

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from error or fraud and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the election financing report.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the election financing report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Candidate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the financial agent.

We communicate with the financial agent of the Candidate regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

Chan Nowosad Boates Inc

Chartered Professional Accountants
Courtenay, BC

December 18, 2020

**STATEMENT OF ELECTION
INCOME AND EXPENSES
CANDIDATE**

GENERAL VOTING DAY (YYYY/MM/DD)
2020/10/24

NAME OF CANDIDATE

Brennan Day

Total value of political contributions from all sources (box D, Sm-C) 1,470.00

Total transfers received (box A, S-TRF) 54,540.94

Interest income

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

Candidate's nomination deposit refund

Election expense reimbursement

Other income (describe)

Total income (sum of above boxes) 56,010.94 **A**

Total value of election expenses subject to limits (box A, Sm-E-C) 34,579.94

Total value of election expenses not subject to limits (box B, Sm-E-C) 444.90

Total value of expenses not used during campaign period (box C, Sm-E-C) 3,260.00

Total transfers given (box B, S-TRF)

Total expenditures (sum of above boxes) 38,284.84 **B**

Balance in campaign account as of date of report 17,726.09 **C**

SUMMARY OF EXPENSES
CANDIDATE

NAME OF FILING ENTITY

Brennan Day

	Election expenses used during campaign period		Expenses not used during campaign period
	Subject to limits	Not subject to limits	
Accounting and audit services			3,255.00
Advertising (Sm-A-C)	25,055.45		
Bank charges	136.80		5.00
Candidate's nomination deposit		250.00	
Conventions, workshops and meetings			
Donations and gifts		171.00	
Excess nomination contestant expenses			
Fundraising functions (boxes F and G, Sm-F)			
Furniture and equipment			
Interest expense			
Net losses arising from fundraising functions during campaign period (box H, Sm-F)			
Office rent, utilities, insurance and maintenance	1,311.43		
Office supplies and stationery	449.25	23.90	
Personal expenses (Sm-PE)			
Postage and courier	4,167.93		
Professional services			
Research and data, including election surveys and polls	2,864.91		
Salaries and benefits			
Social functions	398.70		
Subscriptions and dues			
Telecommunications and information technology	195.47		
Travel			
Other expenses (describe)			

Total expenses	34,579.94	A	444.90	B	3,260.00	C
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SUMMARY OF POLITICAL CONTRIBUTIONS

NAME OF FILING ENTITY

Brennan Day

Contributions must be accepted only from eligible individuals.

	Number of contributors	Value of contributions (\$)	
Contributions greater than \$250	1	1,020.00	A
Contributions of \$250 or less	2	450.00	B
Anonymous contributions (box A, S-A2)			C
Total value of political contributions from all sources (A + B + C)		1,470.00	D

Total contributions of money	450.00	E
Total contributions of goods and services	1,020.00	F
(box E + box F must equal box D)		

Total dollar amount of income tax receipts issued (Leadership and nomination contestants cannot issue tax receipts)	\$ 450.00	G
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POLITICAL CONTRIBUTIONS WITH A TOTAL VALUE GREATER THAN \$250

NAME OF FILING ENTITY
Brennan Day

FULL NAME OF CONTRIBUTOR	CONTRIBUTOR'S RESIDENTIAL ADDRESS				INDIVIDUAL CONTRIBUTION AMOUNT	DATE RECEIVED (YYYY/MM/DD)	TYPE*	FOR TYPES 1-5, DATE OF EVENT (YYYY/MM/DD)	TOTAL OF CONTRIBUTOR'S CONTRIBUTIONS
	ADDRESS	CITY	PROV.	POSTAL CODE					
Jin Lin				BC	V9N 9H4	1,020.00	2020/10/22	9	1,020.00

*TYPE OF CONTRIBUTION: 1 – Fundraising function ticket sold for more than \$250, 2 – Property/services purchased for more than \$250 above market value at a fundraising function, 3 – Property/services with a value greater than \$250 donated for sale at a fundraising function, 4 – Fees to attend a convention (political parties only), 5 – Fees to attend a leadership convention (political parties only), 6 – Contribution by candidate/contestant for personal expense, 9 – All other contributions received

TOTAL OF INDIVIDUAL CONTRIBUTIONS	A	1,020.00
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SUMMARY OF ELECTION ADVERTISING
EXPENSES BY CLASS
CANDIDATE

NAME OF FILING ENTITY

Value of sponsored election advertising
(including value of preparing and conducting)

	Election expenses used during campaign period		Expenses not used during campaign period			
	Subject to limits	Not subject to limits				
Commercial canvassing in person, by telephone or by mobile device						
Newspapers and periodicals	2,656.23					
Promotional materials, including newsletters, brochures, buttons and novelty items	5,397.70					
Radio	2,399.40					
Search engine marketing and optimization						
Signs (lawn signs, billboards, etc.)	7,545.53					
Social media (social ads, targeted ads, content boosting, etc.)	6,955.01					
Television						
Website displays	101.58					
Other forms of advertising (describe)						
Total expenses	25,055.45	A	0.00	B	0.00	C

TRANSFERS RECEIVED AND GIVEN

NAME OF FILING ENTITY Brennan Day

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OF **1**

DATE OF TRANSFER (YYYY/MM/DD)	NAME OF ENTITY TRANSFER WAS RECEIVED FROM OR GIVEN TO	VALUE OF TRANSFER RECEIVED	VALUE OF TRANSFER GIVEN
2020/09/28	Courtenay-Comox BC Liberal Electoral District Association	30,000.00	
2020/09/29	as above	2,990.99	
2020/10/07	as above	333.79	
2020/10/07	as above	1,011.87	
2020/10/13	as above	802.04	
2020/10/14	as above	3,226.63	
2020/10/21	as above	10,000.00	
2020/10/24	as above	6,175.62	
TOTAL		A 54,540.94	B 0.00

**SUMMARY OF ELECTION EXPENSE
REIMBURSEMENT CLAIM
CANDIDATE OR POLITICAL PARTY**

NAME OF FILING ENTITY

Brennan Day

**VALUE OF ELECTION
EXPENSE(S)
CLAIMED FOR
REIMBURSEMENT
BY CATEGORY
(FROM FORM(S)
S-CR)**

Accounting and audit services	
Advertising	25,055.45
Bank charges	136.80
Conventions, workshops and meetings	
Excess nomination contestant expenses used during campaign period	
Furniture and equipment	
Interest expense	
Office rent, utilities, insurance and maintenance	291.43
Office supplies and stationery	449.25
Personal expenses of candidate	
Postage and courier	4,167.93
Professional services	
Research and data, including election surveys and polls	2,864.91
Salaries and benefits (excluding candidates)	
Social functions	398.70
Subscriptions and dues	
Telecommunications and information technology	195.47
Travel	

Other expenses (describe)

TOTAL

33,559.94 **A**

**TOTAL REIMBURSEMENT CLAIM
(50% OF BOX A)**

16,779.97 **B**

DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

Brennan Day

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OF 7

DATE PURCHASED (YYYY/MM/DD)	USUAL NAME OF SUPPLIER/PAYEE	SOURCE/SUPPORTING FINANCIAL DOCUMENT ID *OPTIONAL	ELECTION EXPENSE CATEGORY (SEE FORM Sm-CR)	VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT
2020/09/24	Royal Bank of Canada	1	Bank Charges	\$ 99.80
2020/09/25	Black Press	2	Advertising	\$ 471.96
2020/09/26	Facebook	3	Advertising	\$ 300.00
2020/09/30	Walmart	4	Telecommunications	\$ 128.80
2020/09/20	Home Depot	5	Advertising	\$ 271.72
2020/09/25	Costco	5	Social Functions	\$ 118.02
2020/09/26	Black Cr. Farm and Feed	5	Office Supplies	\$ 3.90
2020/09/27	Canadian Tire	5	Office Rent	\$ 44.78
2020/09/29	Canadian Tire	5	Office Rent	\$ 40.57
2020/09/28	Home Depot	5	Office Rent	\$ 17.34
2020/09/29	Bumper to Bumper	5	Office Rent	\$ 9.49
TOTAL			A	\$ 1,506.38

FOR ELECTIONS BC
USE ONLY

ADJUSTMENT

DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

Brennan Day

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OF 7

DATE PURCHASED (YYYY/MM/DD)	USUAL NAME OF SUPPLIER/PAYEE	SOURCE/SUPPORTING FINANCIAL DOCUMENT ID *OPTIONAL	ELECTION EXPENSE CATEGORY (SEE FORM Sm-CR)	VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT
2020/09/30	Facebook	6	Advertising	\$ 337.58
2020/09/30	Facebook	6	Advertising	\$ 4.36
2020/09/25	ABC Printing	7	Office Supplies	\$ 133.28
2020/10/01	ABC Printing	7	Advertising	\$ 312.48
2020/10/02	Facebook	8	Advertising	\$ 65.98
2020/10/02	Facebook	8	Advertising	\$ 300.28
2020/10/02	Black Press	9	Advertising	\$ 471.96
2020/10/01	Black Press	9	Advertising	\$ 549.71
2020/10/07	Facebook	10	Advertising	\$ 662.84
2020/10/09	Facebook	11	Advertising	\$ 322.66
2020/10/09	Facebook	11	Advertising	\$ 41.06
TOTAL				\$ 3,202.19

FOR ELECTIONS BC
USE ONLY

ADJUSTMENT

DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

Brennan Day

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DATE PURCHASED (YYYY/MM/DD)	USUAL NAME OF SUPPLIER/PAYEE	SOURCE/SUPPORTING FINANCIAL DOCUMENT ID *OPTIONAL	ELECTION EXPENSE CATEGORY (SEE FORM Sm-CR)	VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT
2020/10/14	Facebook	12	Advertising	\$ 750.00
2020/10/14	Costco	13	Postage	\$ 277.83
2020/10/04	Home Depot	14	Advertising	\$ 17.81
2020/10/15	Lucas Design	15	Advertising	\$ 204.75
2020/10/13	Island Radio	16	Advertising	\$ 1,039.50
2020/10/13	The Raven 100.7 FM	16	Advertising	\$ 396.00
2020/10/13	Vista Radio	16	Advertising	\$ 963.90
2020/10/08	Staples	16	Office Supplies	\$ 55.99
2020/10/13	Costco	16	Postage	\$ 463.05
2020/10/13	Costco	16	Advertising	\$ 44.77
2020/10/15	Costco	17	Postage	\$ 92.61
TOTAL				\$ 4,306.21

FOR ELECTIONS BC
USE ONLY

ADJUSTMENT

DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

Brennan Day

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DATE PURCHASED (YYYY/MM/DD)	USUAL NAME OF SUPPLIER/PAYEE	SOURCE/SUPPORTING FINANCIAL DOCUMENT ID *OPTIONAL	ELECTION EXPENSE CATEGORY (SEE FORM Sm-CR)	VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT
2020/10/15	Canada Post	17	Postage	\$ 9.66
2020/09/26	Dollarama	17	Office Supplies	\$ 1.70
2020/10/19	Facebook	18	Advertising	\$ 1,000.00
2020/10/07	ABC Printing	19	Advertising	\$ 538.72
2020/10/21	Facebook	20	Advertising	\$ 1,000.00
2020/10/22	Facebook	20	Advertising	\$ 1,000.00
2020/10/15	Black Press	21	Advertising	\$ 957.85
2020/10/22	Walmart	22	Office Supplies	\$ 86.22
2020/10/22	Courtenay Speedpro Signs	23	Advertising	\$ 126.56
2020/10/24	Black Creek Diner	24	Social Function	\$ 60.00
2020/10/26	George Aldcroft	25	Advertising	\$ 84.00
TOTAL			A	\$ 4,864.71

FOR ELECTIONS BC
USE ONLY

ADJUSTMENT

DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

Brennan Day

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OF **7**

DATE PURCHASED (YYYY/MM/DD)	USUAL NAME OF SUPPLIER/PAYEE	SOURCE/SUPPORTING FINANCIAL DOCUMENT ID *OPTIONAL	ELECTION EXPENSE CATEGORY (SEE FORM Sm-CR)	VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT
2020/10/26	Zachary Authier	26	Research and Polling	\$ 120.00
2020/10/26	Cameron Antifave	27	Research and Polling	\$ 255.00
2020/10/26	Peter Lee	28	Research and Polling	\$ 60.00
2020/10/27	Facebook	29	Advertising	\$ 842.03
2020/09/04	Courtenay Speedpro Signs	30	Advertising	\$ 2,100.00
2020/10/02	Boston Pizza	31	Social Function	\$ 66.26
2020/10/06	Crown Isle Clubhouse	31	Social Function	\$ 64.00
2020/10/20	Boston Pizza	31	Social Function	\$ 57.66
2020/10/21	Pho Noodles	31	Social Function	\$ 32.76
2020/09/30	Husky Fuel	31	Office Rent	\$ 68.92
2020/10/20	Petro Canada	31	Office Rent	\$ 110.33
TOTAL			A	\$ 3,776.96

FOR ELECTIONS BC
USE ONLY

ADJUSTMENT

DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

Brennan Day

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DATE PURCHASED (YYYY/MM/DD)	USUAL NAME OF SUPPLIER/PAYEE	SOURCE/SUPPORTING FINANCIAL DOCUMENT ID *OPTIONAL	ELECTION EXPENSE CATEGORY (SEE FORM Sm-CR)	VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT
	Royal Bank of Canada	32	Bank Charges	\$ 27.00
2020/10/01	Royal Bank of Canada	32	Bank Charges	\$ 5.00
2020/11/01	Royal Bank of Canada	32	Bank Charges	\$ 5.00
2020/09/29	Canada Post	33	Postage	\$ 2,990.99
2020/10/07	Canada Post	33	Postage	\$ 333.79
2020/10/07	BC Liberal Party	33	Research and Polling	\$ 1,011.87
2020/10/13	Hemlock Harling Distribution	33	Advertising	\$ 802.04
2020/10/14	Hemlock Harling Distribution	33	Advertising	\$ 3,226.63
2020/10/24	BC Liberal Party	33	Advertising	\$ 4,945.44
2020/10/24	BC Liberal Party	33	Advertising	\$ 122.50
2020/10/24	BC Liberal Party	33	Office Supplies	\$ 168.16
TOTAL				\$ 13,638.42

FOR ELECTIONS BC
USE ONLY

ADJUSTMENT

DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

Brennan Day

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DATE PURCHASED (YYYY/MM/DD)	USUAL NAME OF SUPPLIER/PAYEE	SOURCE/SUPPORTING FINANCIAL DOCUMENT ID *OPTIONAL	ELECTION EXPENSE CATEGORY (SEE FORM Sm-CR)	VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT
2020/10/24	BC Liberal Party	33	Advertising	\$ 328.22
2020/10/24	BC Liberal Party	33	Telecommunications	\$ 66.67
2020/10/24	BC Liberal Party	33	Advertising	\$ 101.58
2020/10/24	BC Liberal Party	33	Research and Polling	\$ 443.04
2020/11/15	Jonah Gowans	35	Research and Polling	\$ 975.00
2020/12/15	ABC Printing	37	Rack Cards	\$ 200.48
2020/12/15	ABC Printing	37	Mailout	\$ 150.08
TOTAL				\$ 2,265.07

**FOR ELECTIONS BC
USE ONLY**

ADJUSTMENT