

ELECTION FINANCING REPORT
CANDIDATE

Amendment # _____

CANDIDATE'S LAST NAME Rankin		FIRST NAME Murray	MIDDLE NAME(S)
ELECTORAL DISTRICT Oak Bay-Gordon Head	POLITICAL PARTY/AFFILIATION New Democratic Party		GENERAL VOTING DAY (YYYY / MM / DD) 2020/10/24
FINANCIAL AGENT'S LAST NAME Kilpatrick		FIRST NAME Alexander	MIDDLE NAME(S) Bruce
FINANCIAL AGENT'S MAILING ADDRESS 2507 Epworth St			CITY / TOWN Victoria
POSTAL CODE V8R 5L3	PHONE NO. (250) 920-6413	EMAIL abkilpatrick@gmail.com	

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

Summary of Expenses

Form Sm-E-C

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

Summary of Political Contributions

Form Sm-C

Political Contributions with a Total Value Greater than \$250

Form S-A1

Permitted Anonymous Contributions Accepted at Functions

Form S-A2

Prohibited Contributions

Form S-Ax

Summary of Advertising Expenses by Class

Form Sm-A-C

Personal Expenses of the Candidate

Form Sm-PE

Summary of Fundraising Functions

Form Sm-F

Fundraising Function

Form S-F

Loans and Guarantees

Form S-L

Transfers Received and Given

Form S-TRF

Summary of Election Expense Reimbursement Claim

Form Sm-CR

Details of Election Expense Reimbursement Claim

Form S-CR

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)

2021/01/18

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



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Accountants
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9764 Fifth St
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INDEPENDENT AUDITORS' REPORT

To Bruce Kilpatrick, Financial Agent for Murray Rankin

Qualified Opinion

We have audited the accompanying election financing report of Murray Rankin relating to the British Columbia election held on October 24, 2020 in the electoral district of Oak Bay-Gordon Head.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying election financing report of Murray Rankin for the British Columbia election held on October 24, 2020 in the electoral district of Oak Bay-Gordon Head is prepared, in all material respects, in accordance with the financial reporting provisions of Part 10 of the *Election Act*.

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 are not susceptible to satisfactory audit verification. Accordingly, our verification of these transactions was limited to the amounts recorded in the election campaign records and we were not able to determine whether any adjustments might be necessary to the election financing report.

We conducted our audit in accordance with Canadian generally accepted auditing standards as required by Section 214 of the *Election Act* (British Columbia). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Election Financing Report section of our report. We are independent of Murray Rankin in accordance with the ethical requirements that are relevant to our audit of the election financing 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 – RESTRICTION ON USE

This election financing report is prepared to assist Murray Rankin 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 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 election financing reports that are free from material misstatement, whether due to error or fraud.



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INDEPENDENT AUDITORS' REPORT (continued)

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. 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 fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this election financing report.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment 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 Murray Rankin'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 Murray Rankin regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

Baker Tilly Victoria Ltd.

CHARTERED PROFESSIONAL ACCOUNTANTS

Victoria, BC Canada
January 11, 2021

**STATEMENT OF ELECTION
INCOME AND EXPENSES
CANDIDATE**

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

NAME OF CANDIDATE
Murray Rankin

Total value of political contributions from all sources (box D, Sm-C) 792.39

Total transfers received (box A, S-TRF) 61,864.21

Interest income 0.00

Total gross fundraising function income not reported as political contributions
(box E, Sm-F) 0.00

Candidate's nomination deposit refund 250.00

Election expense reimbursement 28,435.16

Other income (describe)

Total income (sum of above boxes) 91,341.76 **A**

Total value of election expenses subject to limits (box A, Sm-E-C) 54,662.71

Total value of election expenses not subject to limits (box B, Sm-E-C) 3,772.68

Total value of expenses not used during campaign period (box C, Sm-E-C) 311.39

Total transfers given (box B, S-TRF) 0.00

Total expenditures (sum of above boxes) 58,746.78 **B**

Balance in campaign account as of date of report 3,973.60 **C**

SUMMARY OF EXPENSES
CANDIDATE

NAME OF FILING ENTITY
A. Bruce Kilpatrick, Financial Agent, Murray Rankin

	Election expenses used during campaign period		Expenses not used during campaign period	
	Subject to limits	Not subject to limits		
Accounting and audit services		3,000.00		
Advertising (Sm-A-C)	38,037.47			
Bank charges	140.11		26.00	
Candidate's nomination deposit		250.00		
Conventions, workshops and meetings				
Donations and gifts				
Excess nomination contestant expenses				
Fundraising functions (boxes F and G, Sm-F)				
Furniture and equipment	891.46			
Interest expense				
Net losses arising from fundraising functions during campaign period (box H, Sm-F)				
Office rent, utilities, insurance and maintenance	936.99			
Office supplies and stationery	924.88	42.65		
Personal expenses (Sm-PE)				
Postage and courier	5,704.55	480.03		
Professional services	2,553.50			
Research and data, including election surveys and polls				
Salaries and benefits	2,651.93		285.39	
Social functions				
Subscriptions and dues				
Telecommunications and information technology	1,367.04			
Travel	1,454.78			
Other expenses (describe)				
Total expenses	54,662.71	A 3,772.68	B 311.39	C

**SUMMARY OF POLITICAL
CONTRIBUTIONS**

NAME OF FILING ENTITY

A. Bruce Kilpatrick, Financial Agent, Murray Rankin Campaign

Contributions must be accepted only from eligible individuals.

	Number of contributors	Value of contributions (\$)	
Contributions greater than \$250	1	467.05	A
Contributions of \$250 or less	2	325.34	B
Anonymous contributions (box A, S-A2)			C
Total value of political contributions from all sources (A + B + C)		792.39	D

Total contributions of money		E
Total contributions of goods and services	792.39	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)	\$ 0.00	G
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**SUMMARY OF ELECTION ADVERTISING
EXPENSES BY CLASS
CANDIDATE**

NAME OF FILING ENTITY

A. Bruce Kilpatrick, Financial Agent, Murray Rankin

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	7,846.09					
Newspapers and periodicals	6,044.85					
Promotional materials, including newsletters, brochures, buttons and novelty items	6,287.08					
Radio	4,911.67					
Search engine marketing and optimization	0.00					
Signs (lawn signs, billboards, etc.)	6,010.37					
Social media (social ads, targeted ads, content boosting, etc.)	6,937.41					
Television	0.00					
Website displays	0.00					
Other forms of advertising (describe)						
Total expenses	38,037.47	A	0.00	B	0.00	C

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

NAME OF FILING ENTITY

A. Bruce Kilpatrick, Financial Agent, Murray Rankin

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

Accounting and audit services	3,000.00
Advertising	38,037.47
Bank charges	140.11
Conventions, workshops and meetings	
Excess nomination contestant expenses used during campaign period	
Furniture and equipment	566.12
Interest expense	
Office rent, utilities, insurance and maintenance	936.99
Office supplies and stationery	924.88
Personal expenses of candidate	
Postage and courier	5,704.55
Professional services	2,086.45
Research and data, including election surveys and polls	
Salaries and benefits (excluding candidates)	2,651.93
Social functions	
Subscriptions and dues	
Telecommunications and information technology	1,367.04
Travel	1,454.78

Other expenses (describe)

TOTAL

56,870.32

A

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

28,435.16

B

