

ELECTION FINANCING REPORT

CANDIDATE

Amendment # _____

CANDIDATE'S LAST NAME Duncan		FIRST NAME Nicole	MIDDLE NAME(S) Bree Colleen
ELECTORAL DISTRICT Oak Bay Gordon Head	POLITICAL PARTY/AFFILIATION Green		GENERAL VOTING DAY (YYYY / MM / DD) 2020/10/24
FINANCIAL AGENT'S LAST NAME Lengger		FIRST NAME Karin	MIDDLE NAME(S)
FINANCIAL AGENT'S MAILING ADDRESS 5384 Miller Road			CITY / TOWN Duncan
POSTAL CODE V9L 6R2	PHONE NO. (250) 208-1591	EMAIL klengger@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	<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 type="checkbox"/>
	Political Contributions with a Total Value Greater than \$250	Form S-A1	<input 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 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-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) 2021/01/19
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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



Baker Tilly Victoria Ltd
Chartered Professional
Accountants
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F: 250.386.6151
bakertilly.ca

Downtown:
645 Fort St
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Westshore:
967 Langford Pkwy
Suite 218
Victoria, BC
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Sidney:
9764 Fifth St
Unit 7
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V8L 2X2

INDEPENDENT AUDITORS' REPORT

To Karin Lengger, Financial Agent for Nicole Duncan

Qualified Opinion

We have audited the accompanying election financing report of Nicole Duncan 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 Nicole Duncan 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* (British Columbia).

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 Nicole Duncan 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 Nicole Duncan 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 AUDITOR'S 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 auditors' 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 Nicole Duncan'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 Nicole Duncan 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 12, 2021

**STATEMENT OF ELECTION
INCOME AND EXPENSES
CANDIDATE**

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

NAME OF CANDIDATE
Nicole Duncan

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

Total transfers received (box A, S-TRF)

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) **A**

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

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

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

Total transfers given (box B, S-TRF)

Total expenditures (sum of above boxes) **B**

Balance in campaign account as of date of report **C**

**SUMMARY OF EXPENSES
CANDIDATE**

NAME OF FILING ENTITY

Nicole Duncan

	Election expenses used during campaign period		Expenses not used during campaign period
	Subject to limits	Not subject to limits	
Accounting and audit services			
Advertising (Sm-A-C)	9,436.31		
Bank charges	6.00		9.60
Candidate's nomination deposit		250.00	
Conventions, workshops and meetings			
Donations and gifts	370.93		
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			
Office supplies and stationery			
Personal expenses (Sm-PE)		81.11	
Postage and courier			
Professional services		2,625.00	
Research and data, including election surveys and polls			
Salaries and benefits			
Social functions	165.35		101.82
Subscriptions and dues			
Telecommunications and information technology	16.57		
Travel	59.00		
Other expenses (describe)			

Total expenses	10,054.16	A	2,956.11	B	111.42	C
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SUMMARY OF ELECTION ADVERTISING
EXPENSES BY CLASS
CANDIDATE

NAME OF FILING ENTITY

Nicole Duncan

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	1,088.22					
Promotional materials, including newsletters, brochures, buttons and novelty items	895.61					
Radio	840.00					
Search engine marketing and optimization						
Signs (lawn signs, billboards, etc.)	5,460.75					
Social media (social ads, targeted ads, content boosting, etc.)	655.83					
Television						
Website displays	43.90					
Other forms of advertising (describe) T-Shirts, photos, videos	452.00					
Total expenses	9,436.31	A	0.00	B	0.00	C

PERSONAL EXPENSES OF THE CANDIDATE/CONTESTANT

NAME OF FILING ENTITY

Nicole Duncan

	Paid personally by the candidate or contestant	Paid or reimbursed through the campaign account
Transportation to, from or within electoral district		
Air travel	<input type="text"/>	<input type="text"/>
Bus, taxi	<input type="text"/>	<input type="text"/>
Rental vehicle	<input type="text"/>	<input type="text"/>
Private vehicle	<input type="text"/>	<input type="text"/>
Other (Describe)	<input type="text"/>	<input type="text"/>
Total	0.00 A1	0.00 A2
Cost of lodging, meals and incidental expenses while travelling		
Airbnb, hotel, motel	<input type="text"/>	<input type="text"/>
Meals	<input type="text"/>	<input type="text"/>
Incidental expenses (Describe)	<input type="text"/>	<input type="text"/>
Haircut	<input type="text"/>	81.11
Total	0.00 B1	81.11 B2
All other necessary personal expenses related to campaign/contest		
Family care	<input type="text"/>	<input type="text"/>
Disability expenses	<input type="text"/>	<input type="text"/>
Cost of renting a temporary residence	<input type="text"/>	<input type="text"/>
Total	0.00 C1	0.00 C2
Total (A + B + C)	0.00 D1	81.11 D2
Total personal expenses (D1 + D2):	<input type="text"/>	<input type="text"/>
	81.11	E

For candidates and nomination contestants only

Total personal expenses used during the election campaign period: **F**

Total personal expenses not used during the election campaign period: **G**

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

NAME OF FILING ENTITY

Nicole Duncan

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

Accounting and audit services	
Advertising	9,436.29
Bank charges	6.00
Conventions, workshops and meetings	
Excess nomination contestant expenses used during campaign period	
Furniture and equipment	
Interest expense	
Office rent, utilities, insurance and maintenance	
Office supplies and stationery	
Personal expenses of candidate	81.11
Postage and courier	
Professional services	2,625.00
Research and data, including election surveys and polls	
Salaries and benefits (excluding candidates)	
Social functions	165.35
Subscriptions and dues	
Telecommunications and information technology	16.57
Travel	59.00

Other expenses (describe)

TOTAL

12,389.32 A

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

6194.66 B

**DETAILS OF ELECTION EXPENSE
REIMBURSEMENT CLAIM**

NAME OF FILING ENTITY
Nicole Duncan

PAGE **1**
OF **3**

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	Recast		Professional Services	\$ 2,625.00
2020/10/06	Fotoprint		Advertising	\$ 2,760.80
2020/10/07	Fotoprint		Advertising	\$ 686.92
2020/10/14	Fotoprint		Advertising	\$ 606.88
2020/10/16	UHAUL		Advertising	\$ 68.51
2020/10/25	CFAX		Advertising	\$ 840.00
2020/10/15	Black Press		Advertising	\$ 1,082.17
2020/10/06	BC Greens Store		Advertising	\$ 252.00
2020/10/13	Staples		Advertising	\$ 46.38
2020/10/24	Facebook		Advertising	\$ 655.83
2929/10/01	Green Geeks		Advertising	\$ 43.90
TOTAL				\$ 9,668.39

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ADJUSTMENT

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The information will be used to administer provisions under the Election Act. Questions can be directed to: **Privacy Officer,**
Elections BC 1-800-661-8683, privacy@elections.bc.ca or PO Box 9275 Stn Prov Govt, Victoria BC V8W 9J6

DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY
 Nicole Duncan

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	Joon Ro		Advertising	\$ 200.00
2020/10/02	Fotoprint		Advertising	\$ 208.69
2020/10/05	Kharma Design Studio		Personal Expenses	\$ 81.11
2020/10/01	Island Blue		Advertising	\$ 6.03
2020/10/14	Royal Bank of Canada		Bank Charges	\$ 4.50
2020/10/19	Royal Bank of Canada		Bank Charges	\$ 1.50
2020/10/12	Tim Hortons		Social Functions	\$ 41.95
2020/10/10	Rogers Chocolates		Social Functions	\$ 12.34
2020/10/19	Shelbourne Town Pantry		Social Functions	\$ 68.97
2020/10/23	Taste Coffee		Social Functions	\$ 42.09
2020/10/24	Zoom		Telecommunications	\$ 16.57
			TOTAL	A
				\$ 683.75

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DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY
Nicole Duncan

PAGE **3**
OF **3**

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
2020/10/23	City of Victoria		Travel	\$ 4.50
2020/10/23	City of Victoria		Travel	\$ 4.50
2020/10/13	Mileage Ann Whiteaker		Travel	\$ 50.00
2020/10/16	Castle		Advertising	\$ 264.74
2020/10/14	Fotoprint		Advertising	\$ 1,202.72
2020/10/16	Fotoprint		Advertising	\$ 510.72
			TOTAL	\$ 2,037.18

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