

ELECTION FINANCING REPORT
CANDIDATE

Amendment # _____

CANDIDATE'S LAST NAME PATON		FIRST NAME IAN	MIDDLE NAME(S) LOUIS
ELECTORAL DISTRICT DELTA SOUTH	POLITICAL PARTY/AFFILIATION BC LIBERAL PARTY		GENERAL VOTING DAY (YYYY / MM / DD) 2020/10/24
FINANCIAL AGENT'S LAST NAME NOBLE		FIRST NAME PAM	MIDDLE NAME(S)
FINANCIAL AGENT'S MAILING ADDRESS 3696 88 STREET		CITY / TOWN DELTA	
POSTAL CODE V4K3N3	PHONE NO. (604) 240-3247	EMAIL pam@patonauctions.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 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

Pam Noble

DATE (YYYY / MM / DD)

2021/01/21

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

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

PLEASE KEEP A COPY FOR YOUR RECORDS

This information is collected under the authority of the *Election Act* and the *Freedom of Information and Protection of Privacy Act*. 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

Angela Kaiser, Chartered Professional Accountant

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INDEPENDENT AUDITOR'S REPORT

To Pam Noble, Financial Agent for Ian Paton

Qualified Opinion

I have audited the accompanying election financing report of IAN PATON relating to the British Columbia by election held on October 24, 2020 in the electoral district of DELTA SOUTH.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the accompanying election financing report of IAN PATON for the British Columbia election held on October 24, 2020 in the electoral district of Delta South is prepared, in all material respects, in accordance with the financial reporting provisions of Part 10 of the Election Act of 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 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.

I conducted my audit in accordance with Canadian generally accepted auditing standards as required by Section 214 of the Election Act (British Columbia). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Election Financing Report section of my report. I am independent of the candidate in accordance with the ethical requirements that are relevant to my audit of the election financing report in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter – Restriction on Use

This election financing report is prepared to assist IAN PATON 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. My 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.

Auditor's Responsibilities for the Audit of the Election Financing Report

My 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 my 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, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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.

I communicate with the financial agent of Ian Paton regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit



Chartered Professional Accountant

January 11, 2021

**STATEMENT OF ELECTION
INCOME AND EXPENSES
CANDIDATE**

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

NAME OF CANDIDATE
IAN PATON, DELTA SOUTH

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
IAN PATON, DELTA SOUTH

	Election expenses used during campaign period		Expenses not used during campaign period
	Subject to limits	Not subject to limits	
Accounting and audit services		1,837.50	
Advertising (Sm-A-C)	19,007.94		3,298.14
Bank charges	71.00		90.00
Candidate's nomination deposit		250.00	
Conventions, workshops and meetings	519.45		
Donations and gifts			
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	2,145.00		
Office supplies and stationery	152.44		
Personal expenses (Sm-PE)			
Postage and courier	4,999.85		
Professional services	1,080.00		
Research and data, including election surveys and polls	1,597.13		
Salaries and benefits	12,000.00		
Social functions			
Subscriptions and dues			
Telecommunications and information technology	404.13		
Travel			
Other expenses (describe)			

Total expenses	41,976.94	A	2,087.50	B	3,388.14	C
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**SUMMARY OF ELECTION ADVERTISING
EXPENSES BY CLASS
CANDIDATE**

NAME OF FILING ENTITY
IAN PATON, DELTA SOUTH

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	922.04					
Newspapers and periodicals	5,771.09					
Promotional materials, including newsletters, brochures, buttons and novelty items	6,549.74		211.28			
Radio						
Search engine marketing and optimization						
Signs (lawn signs, billboards, etc.)	4,072.26		3,086.86			
Social media (social ads, targeted ads, content boosting, etc.)	1,591.23					
Television						
Website displays	101.58					
Other forms of advertising (describe)						
Total expenses	19,007.94	A	0.00	B	3,298.14	C

TRANSFERS RECEIVED AND GIVEN

NAME OF FILING ENTITY IAN PATON, DELTA SOUTH
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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	BC LIBERAL PARTY	60,000.00	
2020/10/01	BC LIBERAL PARTY	778.51	
2020/10/18	BC LIBERAL PARTY	211.09	
2020/10/23	BC LIBERAL PARTY	164.49	
2020/10/24	BC LIBERAL PARTY	6,220.62	
2020/10/24	BC LIBERAL PARTY	855.37	
2021/01/13	BC LIBERAL PARTY		22,035.90
TOTAL		A 68,230.08	B 22,035.90

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

NAME OF FILING ENTITY
IAN PATON, DELTA SOUTH

	VALUE OF ELECTION EXPENSE(S) CLAIMED FOR REIMBURSEMENT BY CATEGORY (FROM FORM(S) S-CR)	
Accounting and audit services	1,837.50	
Advertising	17,999.54	
Bank charges	71.00	
Conventions, workshops and meetings	519.45	
Excess nomination contestant expenses used during campaign period		
Furniture and equipment		
Interest expense		
Office rent, utilities, insurance and maintenance	2,145.00	
Office supplies and stationery	152.44	
Personal expenses of candidate		
Postage and courier	4,999.85	
Professional services	1,080.00	
Research and data, including election surveys and polls	1,597.13	
Salaries and benefits (excluding candidates)	12,000.00	
Social functions		
Subscriptions and dues		
Telecommunications and information technology	404.13	
Travel		
Other expenses (describe)		
TOTAL	42,806.04	A
TOTAL REIMBURSEMENT CLAIM (50% OF BOX A)	21403.02	B

DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

IAN PATON, DELTA SOUTH

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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
2020/11/19	TELUS	①	TELECOMMUNICATIONS	\$ 146.53
2020/10/20	OPEN CONNECTION	②	TELECOMMUNICATIONS	\$ 11.20
2020/09/21	OPEN CONNECTION	③	TELECOMMUNICATIONS	\$ 224.00
2020/09/22	ZOOM	④	TELECOMMUNICATIONS	\$ 22.40
2020/10/04	BC LIBERAL PARTY	⑤	ADVERTISING	\$ 496.47
2020/10/23	LMP PUBLICATION	⑥	ADVERTISING	\$ 1,810.81
2020/09/30	SURE LADNER COPY	⑦	ADVERTISING	\$ 645.32
2020/10/23	SURE LADNER COPY	⑧	ADVERTISING	\$ 2,500.50
2020/10/23	C2 IMAGING	⑨	ADVERTISING	\$ 122.36
2020/10/20	LMP PUBLICATION	⑩	ADVERTISING	\$ 985.68
2020/10/18	FACEBOOK	⑪	ADVERTISING	\$ 900.00
TOTAL			A	\$ 7,865.27

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DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY
IAN PATON, DELTA SOUTH

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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
2020/10/19	IMMEDIATE IMAGES	(12)	ADVERTISING	\$ 1,176.00
2020/10/14	LMP PUBLICATION	(13)	ADVERTISING	\$ 581.90
2020/10/05	IDRS	(14)	ADVERTISING	\$ 2,551.23
2020/10/07	IDRS	(15)	ADVERTISING	\$ 773.31
2020/09/30	LMP PUBLICATION	(16)	ADVERTISING	\$ 1,810.80
2020/10/06	LMP PUBLICATION	(17)	ADVERTISING	\$ 581.90
2020/10/17	FACEBOOK	(18)	ADVERTISING	\$ 303.01
2020/09/30	FACEBOOK	(19)	ADVERTISING	\$ 60.00
2020/10/24	BC LIBERAL PARTY	(20)	ADVERTISING	\$ 855.37
2020/10/24	BC LIBERAL PARTY	(21)	ADVERTISING	\$ 1,844.88
2020/10/20	SPITFIRE COMMUNICATIONS	(22)	PROFESSIONAL SERVICES	\$ 1,080.00
TOTAL				\$ 11,618.40

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**DETAILS OF ELECTION EXPENSE
REIMBURSEMENT CLAIM**

NAME OF FILING ENTITY
IAN PATON, DELTA SOUTH

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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
2020/10/27	SPENCER FAIR	23	SALARIES & BENEFITS	\$ 1,000.00
2020/10/27	TAYLOR GRANT	24	SALARIES & BENEFITS	\$ 500.00
2020/10/27	DYLAN KRUGER	25	SALARIES & BENEFITS	\$ 500.00
2020/10/27	RACHEL LOIF	26	SALARIES & BENEFITS	\$ 1,500.00
2020/10/06	TAYLOR GRANT	27	SALARIES & BENEFITS	\$ 3,500.00
2020/10/06	DYLAN KRUGER	28	SALARIES & BENEFITS	\$ 5,000.00
2020/10/24	WHITE SPOT	29	MEETINGS & WORKSHOPS	\$ 64.98
2020/10/23	THRIFTY FOODS	30	MEETINGS & WORKSHOPS	\$ 26.28
2020/10/24	CHOPPED LEAF	31	MEETINGS & WORKSHOPS	\$ 312.01
2020/10/21	THRIFTY FOODS	32	MEETINGS & WORKSHOPS	\$ 13.55
2020/10/14	THRIFTY FOODS	33	MEETINGS & WORKSHOPS	\$ 5.05
TOTAL				A
				\$ 12,421.87

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DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

IAN PATON, DELTA SOUTH

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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
2020/09/21	DOMINOS PIZZA	34	MEETINGS & WORKSHOPS	\$ 34.64
2020/10/16	THRIFTY FOODS	35	MEETINGS & WORKSHOPS	\$ 29.99
2020/10/25	DELTA SUNSHINE TAXI	36	MEETINGS & WORKSHOPS	\$ 32.95
2020/10/14	PACIFIC ADVERTISING	37	OFFICE SUPPLIES	\$ 25.26
2020/10/16	PACIFIC ADVERTISING	38	OFFICE SUPPLIES	\$ 5.04
2020/10/22	PACIFIC ADVERTISING	39	OFFICE SUPPLIES	\$ 12.32
2020/10/23	PACIFIC ADVERTISING	40	OFFICE SUPPLIES	\$ 11.83
2020/10/09	PACIFIC ADVERTISING	41	OFFICE SUPPLIES	\$ 8.67
2020/09/25	DOLLAR STORE	42	OFFICE SUPPLIES	\$ 13.16
2020/09/23	DOLLAR STORE	43	OFFICE SUPPLIES	\$ 76.16
2020/10/05	IDRS	44	POSTAGE & COURIER	\$ 2,433.29
TOTAL			A	\$ 2,683.31

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DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY IAN PATON

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	
2020/10/07	IDRS	45	POSTAGE & COURIER	\$ 2,351.11	
2020/10/24	BC LIBERAL PARTY	46	POSTAGE & COURIER	\$ 215.45	
2020/09/22	CENTURY GROUP	47	OFFICE RENT/INSURANCE	\$ 2,100.00	
2020/10/24	BC LIBERAL PARTY	48	OFFICE RENT/INSURANCE	\$ 45.00	
2020/10/01	BC LIBERAL PARTY	49	RESEARCH & POLLING	\$ 778.51	
2020/10/18	BC LIBERAL PARTY	50	RESEARCH & POLLING	\$ 211.09	
2020/10/23	BC LIBERAL PARTY	51	RESEARCH & POLLING	\$ 164.49	
2020/10/24	BC LIBERAL PARTY	52	RESEARCH & POLLING	\$ 443.04	
2020/09/28	FIRST WEST CREDIT UNION	53	BANK CHARGES	\$ 5.00	
2020/09/30	FIRST WEST CREDIT UNION	54	BANK CHARGES	\$ 30.00	
2020/10/29	FIRST WEST CREDIT UNION	55	BANK CHARGES	\$ 6.00	
			TOTAL	A	\$ 6,349.69

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DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY IAN PATON, DELTA SOUTH

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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	
2020/10/31	FIRST WEST CREDIT UNION	<u>56</u>	BANK CHARGES	\$ 30.00	
2020/12/31	ANGELA KAISER	<u>57</u>	ACCOUNTIN & AUDIT	\$ 1,837.50	
TOTAL				A	\$ 1,867.50

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