

ELECTION FINANCING REPORT

CANDIDATE

Amendment # _____

CANDIDATE'S LAST NAME Merrifield		FIRST NAME Renee	MIDDLE NAME(S) Dena
ELECTORAL DISTRICT Kelowna-Mission		POLITICAL PARTY/AFFILIATION BC Liberal Party	GENERAL VOTING DAY (YYYY / MM / DD) 2020/10/24
FINANCIAL AGENT'S LAST NAME Jackson		FIRST NAME Glen	MIDDLE NAME(S) Peter
FINANCIAL AGENT'S MAILING ADDRESS 400 Woodpark Court			CITY / TOWN Kelowna
POSTAL CODE V1V 2L1	PHONE NO. (250) 878-8523	EMAIL glen@jacksoncpa.ca	

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 	DATE (YYYY / MM / DD) 2021/01/20
----------------------------------	--

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 auditor's report

To the Financial agent of Renee Merrifield and the Chief Electoral Office of British Columbia,

Qualified Opinion

We have audited the election financing report ("the financial report") of Renee Merrifield ("the Candidate") for the election held on October 24, 2020 in the electoral district of Kelowna-Mission.

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 financial report of Renee Merrifield for the British Columbia election held on October 24, 2020 in the electoral district of Kelowna-Mission 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 is not susceptible to satisfactory audit verification. Accordingly, verification of these amounts was limited to the amounts recorded in the election campaign records of the Candidate. Therefore, we were not able to determine whether any adjustments might be necessary to Contribution Revenue, Other Revenue and Other Expenses in the financial 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 *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Candidate in accordance with the ethical requirements that are relevant to our audit of the financial 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

The financial report is prepared to assist the Candidate to meet the financial reporting requirements of Part 10 and Section 214 of the Election Act (British Columbia). As a result, the statement may not be suitable for another purpose. Our report is intended solely for the Candidate, Renee Merrifield, the financial agent and the office of the Chief Electoral Officer and should not be used by parties other than the Candidate, Renee Merrifield, the financial agent and the office of the Chief Electoral Officer. Our opinion is not modified in respect of this matter.

Responsibilities of the Financial Agent for the Election Financial Report

Management is responsible for the preparation of this financial 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 a financial report that is free from material misstatement, whether due to fraud or error.

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

Our objectives are to obtain reasonable assurance about whether the financial 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 financial 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 financial 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 Renee Merrifield, 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 our audit.

Kelowna, Canada
January 19, 2021


Chartered Professional Accountants

**STATEMENT OF ELECTION
INCOME AND EXPENSES
CANDIDATE**

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

NAME OF CANDIDATE
Renee Merrifield

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
 2020 Renee Merrified Election Campaign

	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)	24,830.86		
Bank charges	0.00		
Candidate's nomination deposit			
Conventions, workshops and meetings	0.00		
Donations and gifts	529.83		
Excess nomination contestant expenses	0.00		
Fundraising functions (boxes F and G, Sm-F)			
Furniture and equipment	0.00		
Interest expense	0.00		
Net losses arising from fundraising functions during campaign period (box H, Sm-F)	0.00		
Office rent, utilities, insurance and maintenance	0.00		
Office supplies and stationery	158.59		
Personal expenses (Sm-PE)			
Postage and courier	215.44		
Professional services	5,456.82		
Research and data, including election surveys and polls	3,051.00		
Salaries and benefits	0.00		
Social functions	0.00		
Subscriptions and dues	0.00		
Telecommunications and information technology	427.98		
Travel	409.68		
Other expenses (describe)			

Total expenses

35,080.20

A

0.00

B

0.00

C

SUMMARY OF ELECTION ADVERTISING
EXPENSES BY CLASS
CANDIDATE

NAME OF FILING ENTITY
2020 Renee Merrifield Election Campaign

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	7,959.02		
Newspapers and periodicals	1,242.14		
Promotional materials, including newsletters, brochures, buttons and novelty items	1,537.66		
Radio	492.45		
Search engine marketing and optimization	0.00		
Signs (lawn signs, billboards, etc.)	6,070.64		
Social media (social ads, targeted ads, content boosting, etc.)	5,554.39		
Television	1,872.98		
Website displays	101.58		
Other forms of advertising (describe)			

Total expenses	24,830.86	A	0.00	B	0.00	C
-----------------------	-----------	----------	------	----------	------	----------

TRANSFERS RECEIVED AND GIVEN

NAME OF FILING ENTITY

PAGE
OF

DATE OF TRANSFER (YYYY/MM/DD)	NAME OF ENTITY TRANSFER WAS RECEIVED FROM OR GIVEN TO	VALUE OF TRANSFER RECEIVED	VALUE OF TRANSFER GIVEN
2020/10/06	BC Liberal Party Provincial Office	567.00	
2020/10/06	BC Liberal Party Provincial Office	5,000.00	
2020/10/13	BC Liberal Party Provincial Office	259.51	
2020/10/13	BC Liberal Party Provincial Office	1,043.84	
2020/10/13	BC Liberal Party Provincial Office	600.00	
2020/10/19	BC Liberal Party Provincial Office	975.30	
2020/10/24	BC Liberal Party Provincial Office	6,753.12	
2020/10/24	BC Liberal Party Provincial Office	696.97	
2020/10/26	BC Liberal Party Provincial Office	293.94	
2020/11/02	BC Liberal Party Provincial Office	9,870.00	
2020/11/02	BC Liberal Party Provincial Office	2,623.70	
2020/11/02	BC Liberal Party Provincial Office	456.82	
2020/11/02	BC Liberal Party Provincial Office	665.00	
2020/11/02	BC Liberal Party Provincial Office	423.35	
2020/11/03	BC Liberal Party Provincial Office	5,004.71	
TOTAL		A 35,233.26	B 0.00

TRANSFERS RECEIVED AND GIVEN

NAME OF FILING ENTITY 2020 Renee Merrifield Election Campaign
--

PAGE	2
OF	2

DATE OF TRANSFER (YYYY/MM/DD)	NAME OF ENTITY TRANSFER WAS RECEIVED FROM OR GIVEN TO	VALUE OF TRANSFER RECEIVED	VALUE OF TRANSFER GIVEN
2020/11/03	BC Liberal Penticton Riding Assoc.		1,207.99
2020/11/10	BC Liberal Party Provincial Office	194.25	
2020/11/10	BC Liberal Party Provincial Office	812.67	
2020/11/24	BC Liberal Party Provincial Office	48.01	
TOTAL		A 1,054.93	B 1,207.99

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

NAME OF FILING ENTITY

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

Accounting and audit services	0.00
Advertising	24,830.86
Bank charges	0.00
Conventions, workshops and meetings	0.00
Excess nomination contestant expenses used during campaign period	0.00
Furniture and equipment	0.00
Interest expense	0.00
Office rent, utilities, insurance and maintenance	0.00
Office supplies and stationery	158.59
Personal expenses of candidate	0.00
Postage and courier	215.44
Professional services	5,456.82
Research and data, including election surveys and polls	3,051.00
Salaries and benefits (excluding candidates)	0.00
Social functions	0.00
Subscriptions and dues	0.00
Telecommunications and information technology	427.98
Travel	409.68

Other expenses (describe)

TOTAL

34,550.37

A

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

17,275.19

B

DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

PAGE

OF

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
2020/10/06	Dittos Office Supplies		Advertising	\$ 567.00
2020/10/06	Rob Murphy		Professional Fees	\$ 5,000.00
2020/10/13	Rob Murphy (reimbursement)		Office Supplies and Stationary	\$ 56.00
2020/10/13	Rob Murphy (reimbursement)		Office Supplies and Stationary	\$ 14.90
2020/10/13	Rob Murphy (reimbursement)		Office Supplies and Stationary	\$ 11.69
2020/10/13	Rob Murphy (reimbursement)		Office Supplies and Stationary	\$ 57.87
2020/10/13	Rob Murphy (reimbursement)		Telecommunications	\$ 119.05
2020/10/13	Rob Murphy (reimbursement)		Mileage	\$ 57.87
2020/10/13	Dittos Office Supplies		Advertising	\$ 1,043.84
2020/10/13	Renee Merrifield (reimbursement)		Advertising	\$ 300.00
2020/10/13	Renee Merrifield (reimbursement)		Advertising	\$ 300.00
TOTAL			A	\$ 7,528.22

**FOR ELECTIONS BC
USE ONLY**

ADJUSTMENT

DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

2020 Renee Merrifield Election Campaign

PAGE 2

OF 4

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	Renee Merrifield (reimbursement)		Advertising	\$ 500.00
2020/10/19	Renee Merrifield (reimbursement)		Advertising	\$ 27.75
2020/10/19	Renee Merrifield (reimbursement)		Advertising	\$ 283.93
2020/10/19	Renee Merrifield (reimbursement)		Advertising	\$ 91.75
2020/10/19	Renee Merrifield (reimbursement)		Advertising	\$ 71.87
2020/10/24	BCLP Cost Sharing		Advertising	\$ 3,170.00
2020/10/24	BCLP Cost Sharing		Advertising	\$ 405.00
2020/10/24	BCLP Cost Sharing		Advertising	\$ 1,732.50
2020/10/24	BCLP Cost Sharing		Advertising	\$ 122.50
2020/10/24	BCLP Cost Sharing		Advertising	\$ 92.16
2020/10/24	BCLP Cost Sharing		Office and Stationary	\$ 76.00
			TOTAL	\$ 6,573.46

FOR ELECTIONS BC
USE ONLY

ADJUSTMENT

DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

2020 Renee Merrifield Election Campaign

PAGE 3

OF 4

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	BCLP Cost Sharing		Postage and Courier	\$ 215.44	
2020/10/24	BCLP Cost Sharing		Advertising	\$ 328.22	
2020/10/24	BCLP Cost Sharing		Telecommunications	\$ 66.67	
2020/10/24	BCLP Cost Sharing		Advertising	\$ 101.58	
2020/10/24	BCLP Cost Sharing		Advertising	\$ 443.05	
2020/10/24	BCLP Cost Sharing		Advertising	\$ 696.97	
2020/11/02	ElectRight Inc.		Advertising	\$ 6,819.00	
2020/11/02	ElectRight Inc.		Research & Polling	\$ 3,051.00	
2020/11/02	Renee Merrifield (reimbursement)		Advertising	\$ 2,036.00	
2020/11/02	Renee Merrifield (reimbursement)		Gifts	\$ 529.33	
2020/11/02	Rob Murphy (mileage)		Travel	\$ 293.94	
TOTAL				A	\$ 14,581.20

FOR ELECTIONS BC
USE ONLY

ADJUSTMENT

DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

2020 Renee Merrifield Election Campaign

PAGE

4

OF

4

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
2020/11/02	Nicholas Terry		Professional Fees	\$ 456.82
2020/11/03	Ben Stewart (reimbursement)		Advertising	\$ 5,004.71
2020/11/10	Curator Studios		Advertising	\$ 665.00
2020/11/10	Okanagan Newspaper Group		Advertising	\$ 423.35
2020/11/10	Four Stars Communication Inc.		Telecommunications	\$ 194.25
2020/11/10	Renee Merrifield (reimbursement)		Advertising	\$ 812.67
2020/11/24	Shaw Cablesystems		Telecommunications	\$ 48.04

TOTAL
A
\$ 7,604.84
**FOR ELECTIONS BC
USE ONLY**

ADJUSTMENT