

ELECTION FINANCING REPORT

CANDIDATE

Amendment # _____

CANDIDATE'S LAST NAME Roberts		FIRST NAME Stephen	MIDDLE NAME(S) Paul
ELECTORAL DISTRICT Saanich North and the Islands		POLITICAL PARTY/AFFILIATION BC Liberal	GENERAL VOTING DAY (YYYY / MM / DD) 2020/10/24
FINANCIAL AGENT'S LAST NAME Mawhinney		FIRST NAME R H Mark	MIDDLE NAME(S)
FINANCIAL AGENT'S MAILING ADDRESS 634 Island Road		CITY / TOWN Victoria	
POSTAL CODE V8S2T6	PHONE NO. (250) 889-1618	EMAIL mmawhinney@odlumbrown.com	

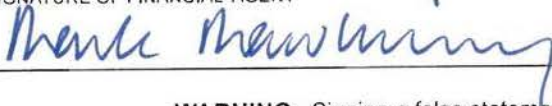
This financing report includes the following forms:	FORMS CHECKLIST X
These forms must be included in all reports.	Statement of Election Income and Expenses Form St-I&E-C <input checked="" type="checkbox"/>
	Summary of Expenses Form Sm-E-C <input checked="" type="checkbox"/>
These forms only need to 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) 2021/01/21
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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

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

INDEPENDENT AUDITORS' REPORT

To Mark Mawhinney, Financial Agent for Stephen Roberts

Qualified Opinion

We have audited the accompanying election financing report of the Stephen Roberts (the "candidate") relating to the British Columbia election held on October 24, 2020 in the electoral district of Saanich North and the Islands.

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 the candidate for the British Columbia election held on October 24, 2020 in the electoral district of (name of electoral district) is prepared, in all materials 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, 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 Auditor's Responsibilities for the Audit of the Election Financing Report section of my report. We are independent of the candidate 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 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 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 an election financing report that is free from material misstatement, whether due to fraud or error.

Auditor's 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 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, 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 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.

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 control that we identify during my audit.

Victoria, B.C.
January 21, 2021

Obama & Company LLP

Chartered Professional Accountants

**STATEMENT OF ELECTION
INCOME AND EXPENSES
CANDIDATE**

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

NAME OF CANDIDATE
Stephen P Roberts

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

R H Mark Mawhinney, Financial Agent - Stephen P Roberts Campaign Saanich North and the Islands

	Election expenses used during campaign period		Expenses not used during campaign period
	Subject to limits	Not subject to limits	
Accounting and audit services		3,489.70	
Advertising (Sm-A-C)	22,458.90		
Bank charges			
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			
Interest expense			
Net losses arising from fundraising functions during campaign period (box H, Sm-F)			
Office rent, utilities, insurance and maintenance	599.32		
Office supplies and stationery			
Personal expenses (Sm-PE)		672.10	
Postage and courier			
Professional services	9,663.63		
Research and data, including election surveys and polls	4,042.27		
Salaries and benefits			
Social functions	264.19		
Subscriptions and dues			
Telecommunications and information technology	74.20		
Travel	1,035.51		
Other expenses (describe)			

Total expenses	38,138.02	A	4,411.80	B	0.00	C
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SUMMARY OF ELECTION ADVERTISING
EXPENSES BY CLASS
CANDIDATE

NAME OF FILING ENTITY

R H Mark Mawhinney, Financial Agent - Stephen P Roberts Campaign Saanich North and the Islands

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	4,453.78					
Promotional materials, including newsletters, brochures, buttons and novelty items	8,669.81					
Radio	1,680.00					
Search engine marketing and optimization						
Signs (lawn signs, billboards, etc.)	3,773.50					
Social media (social ads, targeted ads, content boosting, etc.)	3,881.81					
Television						
Website displays						
Other forms of advertising (describe)						
Total expenses	22,458.90	A	0.00	B	0.00	C

PERSONAL EXPENSES OF THE CANDIDATE/CONTESTANT

NAME OF FILING ENTITY

R H Mark Mawhinney, Financial Agent - Stephen P Roberts Campaign Saanich North and the Islands

Transportation to, from or within electoral district

Paid personally
by the
candidate or
contestant

Paid or
reimbursed
through
the campaign
account

	Air travel				
	Bus, taxi				
	Rental vehicle				
	Private vehicle				
Other (Describe)	BC Ferries receipts				672.10
	Total	0.00	A1		672.10 A2

Cost of lodging, meals and incidental expenses while travelling

	Airbnb, hotel, motel				
	Meals				
Incidental expenses (Describe)					
	Total	0.00	B1		0.00 B2

All other necessary personal expenses related to campaign/contest

	Family care				
	Disability expenses				
	Cost of renting a temporary residence				
	Total	0.00	C1		0.00 C2

	Total (A + B + C)	0.00	D1		672.10 D2
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Total personal expenses (D1 + D2):	672.10	E
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For candidates and nomination contestants only

Total personal expenses used during the election campaign period:	672.10	F
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Total personal expenses not used during the election campaign period:		G
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TRANSFERS RECEIVED AND GIVEN

NAME OF FILING ENTITY

R H Mark Mawhinney, Financial Agent - Stephen P Roberts Campaign Saanich North and the Islands

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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
2020/10/06	BC Liberal Party	1,189.58	
2020/10/15	BC Liberal Party	939.84	
2020/10/20	BC Liberal Party	91.84	
2020/10/20	BC Liberal Party	1,913.63	
2020/10/20	BC Liberal Party	19,508.02	
2020/10/23	BC Liberal Party	124.29	
2020/10/24	BC Liberal Party	4,928.46	
2020/11/12	BC Liberal Party	5,635.10	
2020/11/12	BC Liberal Party	400.00	
2020/11/12	BC Liberal Party	111.09	
2020/11/12	BC Liberal Party	267.75	
2020/11/16	BC Liberal Party	151.55	
2020/12/09	BC Liberal Party	2,538.70	
2020/12/17	BC Liberal Party	22.32	
2021/01/15	BC Liberal Party	339.70	
TOTAL		A 38,161.87	B 0.00

TRANSFERS RECEIVED AND GIVEN

NAME OF FILING ENTITY
R H Mark Mawhinney, Financial Agent - Stephen P Roberts Campaign Saanich North and the Islands

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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
2020/10/24	BC Liberal Party	633.60	
2021/01/05	BC Liberal Party	3,150.00	
2021/01/20	BC Liberal Party	672.10	
TOTAL		A 4,455.70	B 0.00

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

NAME OF FILING ENTITY

R H Mark Mawhinney, Financial Agent - Stephen P Roberts Campaign Saanich North and the Islands

	VALUE OF ELECTION EXPENSE(S) CLAIMED FOR REIMBURSEMENT BY CATEGORY (FROM FORM(S) S-CR)
Accounting and audit services	3,489.70
Advertising	22,458.90
Bank charges	
Conventions, workshops and meetings	
Excess nomination contestant expenses used during campaign period	
Furniture and equipment	
Interest expense	
Office rent, utilities, insurance and maintenance	599.32
Office supplies and stationery	
Personal expenses of candidate	
Postage and courier	
Professional services	9,663.63
Research and data, including election surveys and polls	4,042.27
Salaries and benefits (excluding candidates)	
Social functions	264.19
Subscriptions and dues	
Telecommunications and information technology	74.20
Travel	1,035.51
Other expenses (describe)	

TOTAL

41,627.72	A
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TOTAL REIMBURSEMENT CLAIM
(50% OF BOX A)

20,813.86	B
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DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

R H Mark Mawhinney, Financial Agent - Stephen P Roberts Campaign Saanich North and the Islands

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OF 6

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		
2020/09/22	Monk Office	Receipt	Office	\$ 38.07		
2020/09/27	Staples	Receipt	Office	\$ 46.84		
2020/09/27	Staples	Receipt	Office	\$ 45.92		
2020/09/20	Staples	Receipt	Office	\$ 45.92		
2020/10/03	Canadian Tire	Receipt	Office	\$ 22.36		
2020/10/03	Starbucks	Receipt	Office	\$ 19.90		
2020/10/02	Bell Media	Invoice	Advertising	\$ 1,680.00		
2020/09/27	Staples	Receipt	Office	\$ 230.37		
2020/10/02	Island Blue	Invoice	Advertising	\$ 145.67		
2020/09/25	Canada Post	Receipt	Office	\$ 78.00		
2020/09/25	Chartr Mobile	Receipt	Telecommunications	\$ 39.20		
TOTAL				<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 30px; text-align: center;">A</td> <td style="text-align: right;">\$ 2,392.25</td> </tr> </table>	A	\$ 2,392.25
A	\$ 2,392.25					

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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
R H Mark Mawhinney, Financial Agent - Stephen P Roberts Campaign Saanich North and the Islands

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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
2020/10/05	Penny Farthing	Receipt	Social Function	\$ 37.80
2020/10/10	Facebook	Receipt	Advertising	\$ 900.93
2020/10/09	Driftwood Publishing	Invoice	Advertising	\$ 1,711.50
2020/10/02	Hemlock Harling	Invoice	Advertising	\$ 7,202.57
2020/10/06	Salt Spring Media	Invoice	Advertising	\$ 520.75
2020/10/10	Vanessa Schneider	Invoice	Professional Services	\$ 1,913.63
2020/10/13	Penny Farthing	Receipt	Social Function	\$ 35.28
2020/10/09	Facebook	Receipt	Advertising	\$ 900.00
2020/10/09	Staples	Receipt	Office	\$ 91.84
2020/09/21	Modo	Receipt	Travel	\$ 289.19
2020/10/18	Kent Verge	Invoice	Professional Services	\$ 5,250.00
			TOTAL	\$ 18,853.49

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**DETAILS OF ELECTION EXPENSE
REIMBURSEMENT CLAIM**

NAME OF FILING ENTITY

R H Mark Mawhinney, Financial Agent - Stephen P Roberts Campaign Saanich North and the Islands

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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
2020/10/18	Penny Farthing	Receipt	Social Function	\$ 22.32
2020/10/22	Island Blue	Invoice	Advertising	\$ 192.42
2020/10/18	Black Press	Invoice	Advertising	\$ 740.51
2020/10/11	Black Press	Invoice	Advertising	\$ 740.51
2020/10/31	Black Press	Invoice	Advertising	\$ 740.51
2020/10/20	Facebook	Receipt	Advertising	\$ 900.00
2020/10/16	BC Ferries	Receipt	Travel	\$ 11.20
2020/10/16	BC Ferries	Receipt	Travel	\$ 6.25
2020/10/22	Facebook	Receipt	Advertising	\$ 1,108.00
2020/10/26	Chartr Mobile	Receipt	Telecommunications	\$ 35.00
2020/10/26	Facebook	Receipt	Advertising	\$ 12.88
TOTAL			A	\$ 4,509.60

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DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY
R H Mark Mawhinney, Financial Agent - Stephen P Roberts Campaign Saanich North and the Islands

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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
2020/10/18	Facebook	Receipt	Advertising	\$ 30.00
2020/10/16	Facebook	Receipt	Advertising	\$ 30.00
2020/10/24	Town Pantry	Receipt	Travel	\$ 56.00
2020/10/21	Island Blue	Invoice	Advertising	\$ 384.83
2020/10/10	Peninsula Coop	Receipt	Travel	\$ 100.00
2020/10/10	Peninsula Coop	Receipt	Travel	\$ 75.00
2020/10/10	Peninsula Coop	Receipt	Travel	\$ 125.00
2020/10/10	Peninsula Coop	Receipt	Travel	\$ 50.00
2020/10/06	Island Blue	Invoice	Advertising	\$ 476.57
2020/10/21	3rd St Cafe	Receipt	Social Function	\$ 37.80
2020/10/06	Peninsula Coop	Receipt	Travel	\$ 82.90
TOTAL			A	\$ 1,448.10

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**DETAILS OF ELECTION EXPENSE
REIMBURSEMENT CLAIM**

NAME OF FILING ENTITY

R H Mark Mawhinney, Financial Agent - Stephen P Roberts Campaign Saanich North and the Islands

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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
2020/10/16	BC Ferries	Receipt	Travel	\$ 68.65
2020/10/19	Modo	Receipt	Travel	\$ 132.62
2020/10/30	Market Place Restaurant	Receipt	Social Function	\$ 111.09
2020/10/09	Seriously Creative	Invoice	Advertising	\$ 267.75
2020/10/03	BC Ferries	Receipt	Travel	\$ 10.50
2020/10/17	BC Ferries	Receipt	Travel	\$ 28.20
2020/10/24	Shala Robbins	Invoice	Professional Services	\$ 2,500.00
2020/10/23	BC Liberal Party	Invoice	Research and data	\$ 633.60
2020/10/23	BC Liberal Party	Invoice	Research and data	\$ 124.29
2020/10/15	BC Liberal Party	Invoice	Research and data	\$ 939.84
2020/10/06	BC Liberal Party	Invoice	Research and data	\$ 1,189.58
			TOTAL	\$ 6,006.12

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DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

R H Mark Mawhinney, Financial Agent - Stephen P Roberts Campaign Saanich North and the Islands

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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
2020/10/10	BC Liberal Party	Invoice	Research and data	\$ 1,154.96
2020/10/10	BC Liberal Party	Invoice	Advertising	\$ 3,773.50
2021/01/15	Melanie Jury	Invoice	Accounting and audit	\$ 339.70
2021/01/15	Obara & Co	Invoice	Accounting and audit	\$ 3,150.00
TOTAL			A	\$ 8,418.16

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