

ELECTION FINANCING REPORT CANDIDATE

F-C (20/08)

| Amendment | # |
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|----------------------|---------------------------------------|---------------------------|----------------------------|--------------|-------------------------|---|
| CANDIDATE'S LAST NA | AME | | FIRST NAME | | MIDDLE NAME(S) | |
| MERCIER | | ANI | DREW | | | |
| ELECTORAL DISTRICT | | POLITICAL PARTY/AFFILI | ATION | GENERAL VOTI | NG DAY (YYYY / MM / DD) | |
| ANGLEY | | BCNDP | | 2020/10/24 | | |
| FINANCIAL AGENT'S LA | AST NAME | 1 | FIRST NAME | | MIDDLE NAME(S) | |
| MAKAROW | | KA' | TE | | | |
| INANCIAL AGENT'S M | MAILING ADDRESS | | | CITY / TOWN | - | |
| 04-5655 210A S | Т | | İ | LANGLEY | | |
| POSTAL CODE | PHONE NO. | | EMAIL | | | |
| V3A0G4 | (604) 862-3625 | | KATE.MAKAROW@ | GMAIL.CON | Л | |
| | ***** | | | | | |
| This financing repo | ort includes the followi | ng forms: | | | FORMS CHECKLIST | X |
| These forms mus | | Statemen | t of Election Income and | Expenses | Form St-I&E-C | × |
| ncluded in all rep | orts. | | Summary o | f Eynenses | Form Sm-E-C | × |
| | | | | Experiedo | Tomi on E o | ^ |
| These forms only | | | Summary of Political Co | ontributions | Form Sm-C | X |
| f there is informa | tion to report. | Political Contributions w | | | Form S-A1 | |
| | | Political Contributions w | itii a Totai value Greatei | 111a11 \$250 | roilli 3-A1 | |
| | | Permitted Anonymous C | ontributions Accepted a | t Functions | Form S-A2 | |
| | | | Prohibited Co | ontributions | Form S-Ax | |
| | | Summar | y of Advertising Expense | es by Class | Form Sm-A-C | × |
| | | Pe | ersonal Expenses of the | Candidate | Form Sm-PE | |
| | | | | | | |
| | | | Summary of Fundraising | g Functions | Form Sm-F | |
| | | | Fundraisir | ng Function | Form S-F | |
| | | | Loans and | Guarantees | Form S-L | |
| | | | Transfers Received | and Given | Form S-TRF | × |
| | | Summary of Electi | on Expense Reimburse | ment Claim | Form Sm-CR | X |
| | | Details of Electi | on Expense Reimburse | ment Claim | Form S-CR | X |
| | | | | | | - |

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)

2021/01/08

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 ON THE CANDIDATE'S ELECTION FINANCING REPORT PURSUANT TO THE ELECTION ACT

6112 Sussex Avenue Burnaby, British Columbia Canada V5H 3C3

T 604 . 434-5800 Fax: 604 . 433-6200

To: Katherine Makarow, Financial Agent for Andrew Mercier

We have audited the accompanying election financing report of Andrew Mercier relating to the British Columbia election held on October 24, 2020 in the electoral district of Langley.

In our opinion, except for the effects of the matters described in *Basis for Qualified Opinion* section of the report, the accompanying election financing report of Andrew Mercier for the British Columbia election held on October 24, 2020 in the electoral district of Langley 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, 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.* 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 Andrew Mercier 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*, and for such internal control as the financial agent determine 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

Our objectives are to obtain reasonable assurance about whether the election financing report as a whole is free form material misstatements, 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 form 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.

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Andrew Mercier Independent Auditor's Report Page 2

As part of an audit in accordance with Canadian generally accepted audited standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatements 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, or 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 Andrew Mercier 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 our audit.

Burnaby, BC, Canada January 8, 2021 ENNS & COMPANY
Chartered Professional Accountants

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STATEMENT OF ELECTION INCOME AND EXPENSES CANDIDATE

St-I&E-C (20/07)

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

| | | 97 |
|---|-----------|----|
| NAME OF CANDIDATE ANDREW MERCIER | | |
| Total value of political contributions from all sources (box D, Sm-C) | 500.00 | |
| Total transfers received (box A, S-TRF) | 33,355.64 | |
| Interest income | 0.01 | |
| 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) | 33,855.65 | Α |
| | | 1 |
| Total value of election expenses subject to limits (box A, Sm-E-C) | 28,812.20 | |
| Total value of election expenses not subject to limits (box B, Sm-E-C) | 2,750.00 | |
| 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) | 31,562.20 | В |
| | | |
| Balance in campaign account as of date of report | 4,793.45 | С |
| | | |
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| | | |



SUMMARY OF EXPENSES CANDIDATE

Sm-E-C (20/08)

NAME OF FILING ENTITY

ANDREW MERCIER - LANGLEY

| | Election expenses us | sed during campaign period | Experience flot deed |
|--|----------------------|----------------------------|------------------------|
| | Subject to limits | Not subject to limits | during campaign period |
| Accounting and audit services | | 2500.00 | |
| Advertising (Sm-A-C) | 23802.37 | | |
| Bank charges | 92.32 | | |
| 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 | 250.00 | | |
| Office supplies and stationery | 144.69 | | |
| Personal expenses (Sm-PE) | | | |
| Postage and courier | 3700.33 | | |
| Professional services | 727.00 | | |
| Research and data, including election surveys and polls | | | |
| Salaries and benefits | | | |
| Social functions | | | |
| Subscriptions and dues | 15.23 | | |
| Telecommunications and information technology | 80.26 | | |
| Travel | | | |
| Other expenses (describe) | | | |
| Total expenses | 28812.20 | A 2750.00 B | 0 c |



SUMMARY OF POLITICAL CONTRIBUTIONS

Sm-C (19/11)

| NAME OF FILING ENTITY | | | |
|---|--|------------------------------|-------|
| ANDREW MERCIER - LANGLEY | | | |
| Contributions must be accepted only from eligible individua | als. | | |
| | Number of contributors | Value of contributions (\$) | |
| Contributions greater than \$250 | 1 | 500 | A |
| Contributions of \$250 or less | 0 | 0 | В |
| | | | |
| | Anonymous contributions (box A, S-A2) | 0 | С |
| Total value of politi | cal contributions from all sources (A + B + C) | 500 | D |
| | | C | |
| | Total contributions of money | 0 | E |
| Total co | ntributions of goods and services | 500 | F |
| | | (box E + box F must equal bo | ox D) |
| Total dollar amo (Leadership and nomination conte | unt of income tax receipts issued estants cannot issue tax receipts) | \$ 0 | G |



SUMMARY OF ELECTION ADVERTISING EXPENSES BY CLASS CANDIDATE

Sm-A-C (20/08)

| NAME OF FILING ENTITY ANDREW MERCIER - LANGLEY | | | |
|---|-----------------------|---------------------------|------------------------|
| Value of sponsored election advertising (including value of preparing and conducting) | | | |
| | Election expenses use | ed during campaign period | Expenses not used |
| | Subject to limits | Not subject to limits | during campaign period |
| Commercial canvassing in person, by telephone or by mobile device | 1007.55 | | |
| Newspapers and periodicals | 3674.75 | | |
| Promotional materials, including newsletters, brochures, buttons and novelty items | 4443.61 | | |
| Radio | | | |
| Search engine marketing and optimization | | | |
| Signs (lawn signs, billboards, etc.) | 2985.34 | | |
| Social media (social ads, targeted ads, content boosting, etc.) | 11691.12 | | |
| Television | | | |
| Website displays | | | |
| Other forms of advertising (describe) | | | |
| | | | |
| Total expenses | 23802.37 | A 0 B | 0 c |



TRANSFERS RECEIVED AND GIVEN

S-TRF (19/11)

| NAME OF FILING ENTITY | PAGE | 1 | 7 |
|--------------------------|------|---|---|
| ANDREW MERCIER - LANGLEY | OF | 1 | Ī |

| DATE OF TRANSFER (YYYY/MM/DD) | NAME OF ENTITY TRANSFER WAS RECEIVED FROM OR GIVEN TO | | VALUE OF TRANSFER RECEIVED | | VALUE OF TRANSFER GIVEN |
|-------------------------------------|---|---|-------------------------------|---|----------------------------|
| 2020/09/25 | New Democratic Party of BC | | 5,913.20 | | |
| 2020/10/05 | New Democratic Party of BC | | 7,417.68 | | |
| 2020/10/09 | New Democratic Party of BC | | 5,760.58 | | |
| 2020/10/14 | New Democratic Party of BC | | 3,776.50 | | |
| 2020/10/21 | New Democratic Party of BC | | 1,885.00 | | |
| 2020/10/23 | New Democratic Party of BC | | 727.00 | | |
| 2020/11/03 | New Democratic Party of BC | | 3,068.33 | | |
| 2020/11/19 | New Democratic Party of BC | | 4,507.35 | | |
| 2020/11/26 | New Democratic Party of BC | | 50.00 | | |
| 2020/10/29 | New Democratic Party of BC | | 250.00 | | |
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| | TOTAL | A | 33,355.64 | В | 0. |



SUMMARY OF ELECTION EXPENSE REIMBURSEMENT CLAIM CANDIDATE OR POLITICAL PARTY

| VALUE OF ELECTION EXPENSE(S) CLAIMED FOR REIMBURSEMENT BY CATEGORY (FROM FORM(S) S-CR) | | |
|--|--|--------------------------|
| 2500.00 | Accounting and audit services | Ok – no issue |
| 23302.37 | Advertising | |
| 88.57 | Bank charges | |
| | Conventions, workshops and meetings | |
| | contestant expenses used during campaign period | Excess no |
| | Furniture and equipment | |
| | Interest expense | |
| 250.00 | Office rent, utilities, insurance and maintenance | |
| 144.69 | Office supplies and stationery | |
| | Personal expenses of candidate | |
| 3700.33 | Postage and courier | |
| 727.00 | Professional services | |
| | earch and data, including election surveys and polls | |
| | Salaries and benefits (excluding candidates) | |
| | Social functions | |
| 15.23 | Subscriptions and dues | |
| 80.26 | Telecommunications and information technology | |
| | Travel | |
| | | ther expenses (describe) |
| | | |
| | Γ | - |
| 30808.45 A | TOTAL | |
| 15404.23 в | TOTAL REIMBURSEMENT CLAIM (50% OF BOX A) | |



S-CR (19/04)

| | | |
|-----------------------|--------|------|
| NAME OF FILING ENTITY | | |
| ANDREW MERCIER - I | ANGLEY | |

PAGE 1

| 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 |
|-----------------------------|------------------------------|--|---|---|---|
| 2020/09/25 | D + H cheque printing | | Bank charges | | 88.5 |
| 2020/09/21 | Black Press | | Advertising | | 1440.8 |
| 2020/09/28 | Black Press | | Advertising | | 793.0 |
| 2020/09/13 | Costco | 9 | Postage & Courier | | 92.6 |
| 2020/09/25 | Dollarama | | Office supplies and stationery | | 15.1 |
| 2020/09/30 | Ultra Digital Printing | | Advertising | | 336.0 |
| 2020/10/06 | Staples | | Office supplies and stationery | | 115.5 |
| 2020/09/25 | Dollarama | | Office supplies and stationery | | 7.0 |
| 2020/09/30 | Facebook | 5:15PM | Advertising | | 30.0 |
| 2020/09/30 | Facebook | 10:06PM | Advertising | | 30.0 |
| 2020/10/01 | Facebook | 10:52AM | Advertising | | 30.0 |
| | • | , | TOTAL | A | 2978.7 |

| | R ELECTIONS BC USE ONLY | - |
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| | ADJUSTMENT | |
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S-CR (19/04)

FOR ELECTIONS BC

| NAME OF FILING ENTITY | PAGE | 2 |
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| ANDREW MERCIER - LANGLEY | OF[| 5 |

| | | | | | | USE ONLY |
|--------------------------------|------------------------------|--|--|---|---|------------|
| DATE PURCHASED (YYYY/MM/DD) | USUAL NAME OF SUPPLIER/PAYEE | SOURCE/SUPPORTING FINANCIAL DOCUMENT ID *OPTIONAL | ELECTION EXPENSE CATEGOR' (SEE FORM Sm-CR) | Y | VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT | ADJUSTMENT |
| 2020/10/01 | Facebook | 5:43PM | Advertising | | 40.00 | |
| 2020/10/01 | Facebook | 11:50PM | Advertising | | 40.00 | |
| 2020/10/02 | Black Press | | Advertising | | 1440.87 | |
| 2020/10/09 | PrismTech Graphics | | Advertising | | 1645.34 | |
| 2020/10/02 | Facebook | | Advertising | | 70.00 | |
| 2020/10/03 | Facebook | | Advertising | | 100.00 | |
| 2020/10/05 | Facebook | | Advertising | | 60.00 | |
| 2020/10/09 | Dollarama | | Office supplies and stationery | | 7.00 | |
| 2020/10/11 | Shoppers Drug Mart | | Postage & Courier | | 38.64 | |
| 2020/10/07 | Facebook | 10:06PM | Advertising | | 600.00 | |
| 2020/10/10 | Facebook | 10:52AM | Advertising | | 600.00 | |
| | | | TOTAL | A | 4,641.85 | |



S-CR (19/04)

FOR ELECTIONS BC

| NAME OF FILING ENTITY | PAGE | 3 |
|--------------------------|------|---|
| ANDREW MERCIER - LANGLEY | OF | 5 |

| | | | | | | USE ONLY |
|--------------------------------|------------------------------|--|---|---|---|------------|
| DATE PURCHASED (YYYY/MM/DD) | USUAL NAME OF SUPPLIER/PAYEE | SOURCE/SUPPORTING FINANCIAL DOCUMENT ID *OPTIONAL | ELECTION EXPENSE CATEGORY (SEE FORM Sm-CR) | Y | VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT | ADJUSTMENT |
| 2020/10/08 | Ultra Digital Printing | 5:43PM | Advertising | | 840.00 | |
| 2020/10/07 | Koodo | 11:50PM | Telecommunications and IT | | 42.93 | |
| 2020/10/13 | Canada Post | | Postage & Courier | | 1298.49 | |
| 2020/10/14 | Ultra Digital Printing | | Advertising | | 1545.60 | |
| 2020/10/15 | Canada Post | | Postage & Courier | | 2270.59 | |
| 2020/10/15 | New Democratic Party of BC | | Professional Services | | 227.00 | |
| 2020/10/15 | New Democratic Party of BC | | Professional Services | | 500.00 | |
| 2020/10/04 | New Democratic Party of BC | | Advertising | | 1007.55 | |
| 2020/10/13 | Facebook | | Advertising | | 600.00 | |
| 2020/10/16 | Facebook | 10:06PM | Advertising | | 750.00 | |
| 2020/10/19 | Facebook | 10:52AM | Advertising | | 900.00 | |
| | | | TOTAL | А | 9,982.16 | |



S-CR (19/04)

| NAME OF FILING ENTITY | PAGE | 4 |
|--------------------------|------|---|
| ANDREW MERCIER - LANGLEY | OF | 5 |

| ATE PURCHASED (YYYY/MM/DD) | USUAL NAME OF SUPPLIER/PAYEE | SOURCE/SUPPORTING FINANCIAL DOCUMENT ID *OPTIONAL | ELECTION EXPENSE CATEGORY (SEE FORM Sm-CR) | E | VALUE OF ELECTION XPENSE CLAIMED FOR REIMBURSEMENT |
|-------------------------------|------------------------------|--|---|--------|--|
| 2020/10/21 | Facebook | 5:43PM | Advertising | | 900.00 |
| 2020/10/22 | Facebook | 11:50PM | Advertising | | 900.00 |
| 2020/10/23 | Facebook | | Advertising | | 900.00 |
| 2020/10/26 | Facebook | | Advertising | | 165.44 |
| 2020/09/20 | Zoom | | Telecommunications & IT | | 22.40 |
| 2020/10/20 | Zoom | | Telecommunications & IT | | 22.40 |
| 2020/10/19 | Ultra Digital Printing | | Advertising | | 2562.01 |
| 2020/10/17 | New Democratic Party of BC | | Advertising | | 3068.33 |
| 2020/10/24 | New Democratic Party of BC | | Advertising | | 1907.35 |
| 2020/11/12 | CUPE Local 403 | 10:06PM | Office rent, utilities, insurance a | ind ma | 250.00 |
| 2020/11/17 | Koodo | 10:52AM | Telecommunications & IT | | -7.47 |
| | | | TOTAL | A | 10,690.46 |

| JUSTMENT | | | | | | |
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S-CR (19/04)

FOR ELECTIONS BC

| NAME OF FILING ENTITY | PAGE | 5 | |
|--------------------------|------|---|--|
| ANDREW MERCIER - LANGLEY | OF | 5 | |

| USE ONLY | | | , | | |
|------------|---|--|--|------------------------------|--------------------------------|
| ADJUSTMENT | VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT | ELECTION EXPENSE CATEGORY (SEE FORM Sm-CR) | SOURCE/SUPPORTING FINANCIAL DOCUMENT ID *OPTIONAL | USUAL NAME OF SUPPLIER/PAYEE | DATE PURCHASED (YYYY/MM/DD) |
| | 15.23 | Subscriptions & Dues | 5:43PM | Adobe | 2020/10/07 |
| | 2500.00 | Accounting and audit services | | Enns & Company | 2020/11/25 |
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| | 2515.23 | TOTAL A | | | |