

ELECTION FINANCING REPORT
CANDIDATE

Amendment # _____

CANDIDATE'S LAST NAME MERCIER		FIRST NAME ANDREW	MIDDLE NAME(S)
ELECTORAL DISTRICT LANGLEY	POLITICAL PARTY/AFFILIATION BCNDP	GENERAL VOTING DAY (YYYY / MM / DD) 2020/10/24	
FINANCIAL AGENT'S LAST NAME MAKAROW		FIRST NAME KATE	MIDDLE NAME(S)
FINANCIAL AGENT'S MAILING ADDRESS 104-5655 210A ST		CITY / TOWN LANGLEY	
POSTAL CODE V3A0G4	PHONE NO. (604) 862-3625	EMAIL KATE.MAKAROW@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 checked="" type="checkbox"/>
	Political Contributions with a Total Value Greater than \$250 Form S-A1
	Permitted Anonymous Contributions Accepted at Functions Form S-A2
	Prohibited Contributions Form S-Ax
	Summary of Advertising Expenses by Class Form Sm-A-C <input checked="" type="checkbox"/>
	Personal Expenses of the Candidate Form Sm-PE
	Summary of Fundraising Functions Form Sm-F
	Fundraising Function Form S-F
	Loans and Guarantees Form S-L
	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)

2021/01/08

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***

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 from 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 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.

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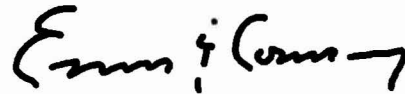
Andrew Mercier
Independent Auditor's Report
Page 2

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

**STATEMENT OF ELECTION
INCOME AND EXPENSES
CANDIDATE**

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

NAME OF CANDIDATE
ANDREW MERCIER

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
ANDREW MERCIER - LANGLEY

	Election expenses used during campaign period		Expenses not used during campaign period
	Subject to limits	Not subject to limits	
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
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SUMMARY OF POLITICAL CONTRIBUTIONS

NAME OF FILING ENTITY ANDREW MERCIER - LANGLEY								
Contributions must be accepted only from eligible individuals.								
	Number of contributors	Value of contributions (\$)						
Contributions greater than \$250	1	500 A						
Contributions of \$250 or less	0	0 B						
Anonymous contributions (box A, S-A2)		0 C						
Total value of political contributions from all sources (A + B + C)		500 D						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;"></td> <td style="text-align: center; width: 20%;">Total contributions of money</td> <td style="text-align: center; width: 40%; border: 1px solid black;">0 E</td> </tr> <tr> <td></td> <td style="text-align: center;">Total contributions of goods and services</td> <td style="text-align: center; border: 1px solid black;">500 F</td> </tr> </table> <p style="text-align: right; margin-top: 5px;">(box E + box F must equal box D)</p>				Total contributions of money	0 E		Total contributions of goods and services	500 F
	Total contributions of money	0 E						
	Total contributions of goods and services	500 F						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;"></td> <td style="text-align: center; width: 20%;">Total dollar amount of income tax receipts issued (Leadership and nomination contestants cannot issue tax receipts)</td> <td style="text-align: center; width: 40%; border: 1px solid black;">\$ 0 G</td> </tr> </table>				Total dollar amount of income tax receipts issued (Leadership and nomination contestants cannot issue tax receipts)	\$ 0 G			
	Total dollar amount of income tax receipts issued (Leadership and nomination contestants cannot issue tax receipts)	\$ 0 G						

SUMMARY OF ELECTION ADVERTISING
EXPENSES BY CLASS
CANDIDATE

NAME OF FILING ENTITY
ANDREW MERCIER - LANGLEY

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	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

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

NAME OF FILING ENTITY
ANDREW MERCIER - LANGLEY

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

Other expenses (describe)

TOTAL	30808.45	A
TOTAL REIMBURSEMENT CLAIM (50% OF BOX A)	15404.23	B

