

ELECTION FINANCING REPORT
CANDIDATE

Amendment # _____

CANDIDATE'S LAST NAME Simons		FIRST NAME Nicholas	MIDDLE NAME(S) John Scott
ELECTORAL DISTRICT POR	POLITICAL PARTY/AFFILIATION New Democratic Party of BC		GENERAL VOTING DAY (YYYY / MM / DD) 2020/10/24
FINANCIAL AGENT'S LAST NAME Tournat		FIRST NAME Kimberly	MIDDLE NAME(S) Anne
FINANCIAL AGENT'S MAILING ADDRESS 729 Maplewood Lane			CITY / TOWN Gibsons
POSTAL CODE V0N 1V8	PHONE NO. (604) 989-5461	EMAIL kimtournat@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	<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

K. Tournat

DATE (YYYY / MM / DD)

2021/01/12

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 1-800-861-8683, privacy@elections.bc.ca or PO Box 8275 Stn Prov Govt, Victoria, BC V8W 8J6

**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

To: Kim Tournat, Financial Agent for Nicholas Simons

☎ 604 . 434-5800
Fax: 604 . 433-6200

We have audited the accompanying election financing report of Nicholas Simons relating to the British Columbia election held on October 24, 2020 in the electoral district of Powell River-Sunshine Coast.

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 Nicholas Simons for the British Columbia election held on October 24, 2020 in the electoral district of Powell River-Sunshine Coast 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 Nicholas Simons 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.

.../2

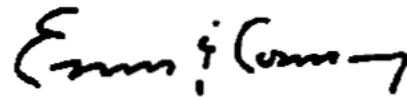
Nicholas Simons
Independent Auditor's Report
Page 2

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 Nicholas Simons 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 12, 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
Nicholas Simons

Total value of political contributions from all sources (box D, Sm-C) 100.00

Total transfers received (box A, S-TRF) 49,775.96

Interest income 0.00

Total gross fundraising function income not reported as political contributions
(box E, Sm-F) 0.00

Candidate's nomination deposit refund

Election expense reimbursement 0.00

Other income (describe)

Total Income (sum of above boxes) 49,875.96 **A**

Total value of election expenses subject to limits (box A, Sm-E-C) 38,504.80

Total value of election expenses not subject to limits (box B, Sm-E-C) 5,030.90

Total value of expenses not used during campaign period (box C, Sm-E-C) 674.34

Total transfers given (box B, S-TRF) 0.00

Total expenditures (sum of above boxes) 42,210.04 **B**

Balance in campaign account as of date of report 9,804.44 **C**

**SUMMARY OF EXPENSES
CANDIDATE**

NAME OF FILING ENTITY
Kim Tournat on behalf of Nicholas Simons for Powell River - Sunshine Coast

	Election expenses used during campaign period		Expenses not used during campaign period
	Subject to limits	Not subject to limits	
Accounting and audit services		2,500.00	
Advertising (Sm-A-C)	18,574.03		
Bank charges	55.00		64.75
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	326.45		
Interest expense			
Net losses arising from fundraising functions during campaign period (box H, Sm-F)			
Office rent, utilities, insurance and maintenance	3,529.80	33.60	400.20
Office supplies and stationery	405.98	154.60	
Personal expenses (Sm-PE)		674.50	
Postage and courier	3,605.17	193.20	9.66
Professional services	500.00		
Research and data, including election surveys and polls			
Salaries and benefits	8,290.00	1,225.00	
Social functions			
Subscriptions and dues			
Telecommunications and information technology	195.01		147.23
Travel	1,023.36		52.50
Other expenses (describe)			

Total expenses	36,504.80	A	5,030.90	B	674.34	C
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SUMMARY OF POLITICAL CONTRIBUTIONS

NAME OF FILING ENTITY			
Kim Tournat on behalf of Nicholas Simons for Powell River - Sunshine Coast			
Contributions must be accepted only from eligible individuals.			
	Number of contributors	Value of contributions (\$)	
Contributions greater than \$250			A
Contributions of \$250 or less	1	100.00	B
Anonymous contributions (box A, S-A2)		0.00	C
Total value of political contributions from all sources (A + B + C)		100.00	D
Total contributions of money			E
Total contributions of goods and services		100.00	F
<i>(box E + box F must equal box D)</i>			
Total dollar amount of income tax receipts issued (Leadership and nomination contestants cannot issue tax receipts)		\$	G

**SUMMARY OF ELECTION ADVERTISING
EXPENSES BY CLASS
CANDIDATE**

NAME OF FILING ENTITY					
Kim Toumat on behalf of Nicholas Simons for Powell River - Sunshine Coast					
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	1,319.09				
Newspapers and periodicals	6,139.35				
Promotional materials, including newsletters, brochures, buttons and novelty items	1,559.04				
Radio	2,485.39				
Search engine marketing and optimization					
Signs (lawn signs, billboards, etc.)	6,212.27				
Social media (social ads, targeted ads, content boosting, etc.)	858.89				
Television					
Website displays					
Other forms of advertising (describe)					
Total expenses	18,574.03	A	0.00	B	0.00
					C

**PERSONAL EXPENSES OF THE
CANDIDATE/CONTESTANT**

NAME OF FILING ENTITY
Kim Tournat on behalf of Nicholas Simons for Powell River - Sunshine Coast

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			345.15	
Other (Describe)			329.35	
Total	0.00	A1	674.50	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	674.50	D2
Total personal expenses (D1 + D2):			674.50	E

For candidates and nomination contestants only

Total personal expenses used during the election campaign period: **674.50** **F**

Total personal expenses not used during the election campaign period: **0.00** **G**

TRANSFERS RECEIVED AND GIVEN

NAME OF FILING ENTITY
Kim Tourmat on behalf of Nicholas Simons for Powell River - Sunshine Coast

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OF 1

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	New Democratic Party of BC	38,306.46	
2020/10/14	New Democratic Party of BC	4,047.50	
2020/10/21	New Democratic Party of BC	2,145.00	
2020/10/27	New Democratic Party of BC	727.00	
2020/09/21	Nicholas Simons' 2017 Campaign signs (inventory)	4,550.00	
TOTAL		A 49,775.96	B 0.00

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

NAME OF FILING ENTITY

Kim Tournat on behalf of Nicholas Simons for Powell River - Sunshine Coast

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

Accounting and audit services	2,500.00
Advertising	14,024.03
Bank charges	55.00
Conventions, workshops and meetings	
Excess nomination contestant expenses used during campaign period	
Furniture and equipment	226.45
Interest expense	
Office rent, utilities, insurance and maintenance	3,563.40
Office supplies and stationery	560.58
Personal expenses of candidate	674.50
Postage and courier	3,798.37
Professional services	500.00
Research and data, including election surveys and polls	
Salaries and benefits (excluding candidates)	9,515.00
Social functions	
Subscriptions and dues	
Telecommunications and information technology	195.01
Travel	1,023.36

Other expenses (describe)

TOTAL

36,635.70

A

TOTAL REIMBURSEMENT CLAIM
(50% OF BOX A)

18317.85

B

DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY
Kim Tourmat on behalf of Nicholas Simons for Powell River - Sunshine Coast

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OF 4

DATE PURCHASED (YYYY/MM/DD)	USUAL NAME OF SUPPLIER/PAYEE	SOURCE/SUPPORTING FINANCIAL DOCUMENT ID *OPTIONAL	ELECTION EXPENSE CATEGORY (SEE FORM S-m-CR)	VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT
2020/09/29	Jessie Gervais	Jes 200929 ERF	Office Supplies/Salaries & Benefits	\$ 910.98
2020/09/29	Robert Hill	Rob 200929 ERF	Office Supplies/Maintenance/Postage	\$ 400.74
2020/09/30	Designer Signs	Invoice 350	Advertising	\$ 224.00
2020/09/30	Orchardview Holdings (during electio	Tenancy Agreeemer	Office rent (Powell River)	\$ 884.22
2020/09/30	J.L. Neuncraig	Invoice 24	Office Maintenance	\$ 150.00
2020/10/01	Talbot Insurance (during election per	Invoice 47844	Insurance (both campaign offices)	\$ 449.03
2020/10/01	Powell River Living	Invoice 14568	Advertising	\$ 303.45
2020/10/01	Jessie Gervais	Jes 201001 ERF	Advertising	\$ 380.10
2020/10/01	Robert Hill	Rob 201001 ERF	Office Utilities	\$ 226.45
2020/10/02	Jessie Gervais	Jes 201002 ERF	Advertising/Travel	\$ 853.25
2020/10/05	Babylon Buttons	Invoice 368399	Advertising	\$ 215.04
TOTAL			A	\$ 4,997.26

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ADJUSTMENT

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**DETAILS OF ELECTION EXPENSE
REIMBURSEMENT CLAIM**

NAME OF FILING ENTITY
Kim Toumat on behalf of Nicholas simons for Powell River - Sunshine Coast

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OF **4**

DATE PURCHASED (YYYY/MM/DD)	USUAL NAME OF SUPPLIER/PAYEE	SOURCE/SUPPORTING FINANCIAL DOCUMENT ID *OPTIONAL	ELECTION EXPENSE CATEGORY (SEE FORM S-m-CR)	VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT
2020/10/05	PrismTech	Invoice 20608	Advertising	\$ 1,370.25
2020/10/05	Robert Hill	Rob 201005 ERF	Advertising/Office Supplies	\$ 79.16
2020/10/07	Kim Toumat (excluding Equity Share)	Kim 201007 ERF	Share Deposit/Office Supplies/Postage	\$ 176.42
2020/10/08	Brass Ring Investments	Tenancy Agreement	Office rent (Sechelt)	\$ 1,396.55
2020/10/13	Jessie Gervais	Jes 201013 ERF	Advertising	\$ 1,529.40
2020/10/20	Jessie Gervais	Jes 201020 ERF	Advertising	\$ 840.00
2020/10/20	New Democratic Party of BC	BCN 201020 ERF	Advertising	\$ 1,819.09
2020/10/21	Jessie Gervais	Jes 201021 ERF	Advertising	\$ 1,725.15
2020/10/23	Brahmi Benner	Bra 201023 ERF	Salaries & Benefits	\$ 1,320.00
2020/10/23	Jessie Gervais	Jes 201023 ERF	Advertising	\$ 250.00
2020/10/23	Bill Forst	Bil 201023 ERF	Office Supplies/Postage/Travel	\$ 3,816.22
			TOTAL	\$ 14,322.24

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ADJUSTMENT	

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DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY
Kim Tourmat on behalf of Nicholas Simons for Powell River - Sunshine Coast

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OF 4

DATE PURCHASED (YYYY/MM/DD)	USUAL NAME OF SUPPLIER/PAYEE	SOURCE/SUPPORTING FINANCIAL DOCUMENT ID <small>*OPTIONAL</small>	ELECTION EXPENSE CATEGORY (SEE FORM S-m-CR)	VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT
2020/11/02	Jason Lewis	Jas 201102 ERF	Salaries & Benefits	\$ 1,225.00
2020/11/06	Kim Tourmat	Kim 201106 ERF	Postage/Salaries/aDVERTISING	\$ 1,296.43
TOTAL			A	\$ 2,521.43

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USE ONLY

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