



ELECTION FINANCING REPORT CANDIDATE

F-C
(20/08)

Amendment # _____

CANDIDATE'S LAST NAME Istace		FIRST NAME Christopher	MIDDLE NAME(S) L
ELECTORAL DISTRICT nanaimo North Cowichan	POLITICAL PARTY/AFFILIATION Green Party		GENERAL VOTING DAY (YYYY / MM / DD) 2020/10/24
FINANCIAL AGENT'S LAST NAME Mason		FIRST NAME Jim	MIDDLE NAME(S) Charles
FINANCIAL AGENT'S MAILING ADDRESS 2038 Pace Rd		CITY / TOWN Nanaimo	
POSTAL CODE V9X1N8	PHONE NO.	EMAIL jmason12@shaw.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 checked="" type="checkbox"/>
	Political Contributions with a Total Value Greater than \$250	Form S-A1	<input checked="" type="checkbox"/>
	Permitted Anonymous Contributions Accepted at Functions	Form S-A2	<input checked="" 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) 2020/12/03
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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



SABO, JANG & CO. LTD.

(A Professional Corporation)

Chartered Professional Accountants

GREG K. SABO, CPA, CGA

MICHAEL JANG, CPA, CGA, CAFM

INDEPENDENT AUDITOR'S REPORT

To Jim Mason, Financial Agent for Chris Istace

Qualified Opinion

We have audited the accompanying election financing report of Chris Istace relating to the British Columbia election held on October 24, 2020, in the electoral district of Nanaimo-North Cowichan .

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the accompanying election financing report of Chris Istace for the British Columbia election held on October 24, 2020 in the electoral district of Nanaimo-North Cowichan 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* section of our 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 Chris Istace 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 Financial Agent for the Election Financing Report

The financial agent is responsible for the preparation of the election financing report in accordance with 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 election financing report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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 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 these election financing report.

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

- Identify and assess the risks of material misstatement of the financial statements, 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 management..

We communicate with the financial agent of Chris Istace 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.

Sabo, Jang & Co. Ltd.

Sabo, Jang & Co. Ltd.
Chartered Professional Accountants

January 20, 2021
Parksville, BC

STATEMENT OF ELECTION INCOME AND EXPENSES CANDIDATE

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

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

NAME OF CANDIDATE Chris Istace

Total value of political contributions from all sources (box D, Sm-C)	7,370.24	
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Total transfers received (box A, S-TRF)	12,285.87	
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Interest income		
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Total gross fundraising function income not reported as political contributions (box E, Sm-F)		
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Candidate's nomination deposit refund	250.00	
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Election expense reimbursement		
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Other income (describe)		
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Total income (sum of above boxes)	19,906.11	A
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Total value of election expenses subject to limits (box A, Sm-E-C)	16,549.41	
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Total value of election expenses not subject to limits (box B, Sm-E-C)	2,650.00	
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Total value of expenses not used during campaign period (box C, Sm-E-C)		
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Total transfers given (box B, S-TRF)		
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Total expenditures (sum of above boxes)	19,199.41	B
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Balance in campaign account as of date of report	961.72	C
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SUMMARY OF EXPENSES

CANDIDATE

Sm-E-C
(20/08)

NAME OF FILING ENTITY

Jim Mason - Financial Agent - Chris Istace - Nanaimo North Cowichan

	Election expenses used during campaign period		Expenses not used during campaign period			
	Subject to limits	Not subject to limits				
Accounting and audit services		2,400.00				
Advertising (Sm-A-C)	14,472.45					
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	52.09					
Interest expense						
Net losses arising from fundraising functions during campaign period (box H, Sm-F)						
Office rent, utilities, insurance and maintenance						
Office supplies and stationery	749.72					
Personal expenses (Sm-PE)						
Postage and courier						
Professional services	801.75					
Research and data, including election surveys and polls						
Salaries and benefits						
Social functions						
Subscriptions and dues						
Telecommunications and information technology	224.00					
Travel	107.40					
Other expenses (describe) Venue Rental	142.00					
Total expenses	16,549.41	A	2,650.00	B	0.00	C

SUMMARY OF POLITICAL CONTRIBUTIONS

Sm-C
 (19/11)

NAME OF FILING ENTITY

Jim Mason - Financial Agent - Chris Istace - Nanaimo North Cowichan

Contributions must be accepted only from eligible individuals.

	Number of contributors	Value of contributions (\$)
Contributions greater than \$250	9	6,778.15 A
Contributions of \$250 or less	4	462.09 B
Anonymous contributions (box A, S-A2)		130.00 C
Total value of political contributions from all sources (A + B + C)		7,370.24 D
Total contributions of money		7,318.15 E
Total contributions of goods and services		52.09 F
(box E + box F must equal box D)		
Total dollar amount of income tax receipts issued (Leadership and nomination contestants cannot issue tax receipts)		\$ 7,188.15 G

POLITICAL CONTRIBUTIONS WITH A TOTAL VALUE GREATER THAN \$250

S-A1
 (20/06)

NAME OF FILING ENTITY

Jim Mason - Financial Agent - Chris Istace - Nanaimo North Cowichan

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FULL NAME OF CONTRIBUTOR	CONTRIBUTOR'S RESIDENTIAL ADDRESS				INDIVIDUAL CONTRIBUTION AMOUNT	DATE RECEIVED (YYYY/MM/DD)	TYPE*	FOR TYPES 1-6, DATE OF EVENT (YYYY/MM/DD)	TOTAL OF CONTRIBUTOR'S CONTRIBUTIONS
	ADDRESS	CITY	PROV.	POSTAL CODE					
Phillip Little					300.00	2020/09/30	9		300.00
Eva Manly					500.00	2020/09/30	9		500.00
James Manly					500.00	2020/09/30	9		500.00
Marion Jane Herd-Rutter					1,000.00	2020/09/30	9		1,000.00
Katherine Wachs					600.00	2020/09/30	9		600.00
Louise Gilroy					600.00	2020/10/01	9		
Louise Gilroy					600.00	2020/10/04	9		1,200.00
Guy Dauncey					925.00	2020/10/08	9		925.00
Lorne Catley					500.00	2020/10/08			500.00
Kari Fetherston					1,253.15	2020/10/09			1,253.15

* TYPE OF CONTRIBUTION: 1 – Fundraising function ticket sold for more than \$250, 2 – Property/services purchased for more than \$250 above market value at a fundraising function, 3 – Property/services with a value greater than \$250 donated for sale at a fundraising function, 4 – Fees to attend a convention (political parties only), 5 – Fees to attend a leadership convention (political parties only), 6 – Contribution by candidate/contestant for personal expense, 9 – All other contributions received

**TOTAL OF
INDIVIDUAL
CONTRIBUTIONS**

A

6,778.15

This form is available for public inspection. Address will be obscured.

PLEASE KEEP A COPY FOR YOUR RECORDS

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PERMITTED ANONYMOUS CONTRIBUTIONS ACCEPTED AT FUNCTIONS

S-A2
(19/11)

NAME OF FILING ENTITY Jim Mason - Financial Agent - Chris Istace - Nanaimo North Cowichan

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OF	1

DATE OF FUNCTION (YYYY/MM/DD)	DESCRIPTION OF FUNCTION	NUMBER OF PEOPLE ATTENDING	TOTAL AMOUNT OF ANONYMOUS CONTRIBUTIONS
2020/09/27	Campaign launch at Waterwheel Park, Chemainus	39	\$ 130.00
TOTAL			A \$ 130.00

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

Sm-A-C
(20/08)

NAME OF FILING ENTITY
JimMason - Financial Agent - Chris Istace - Nanaimo North Cowichan

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	4,332.72		
Promotional materials, including newsletters, brochures, buttons and novelty items	1,981.07		
Radio			
Search engine marketing and optimization			
Signs (lawn signs, billboards, etc.)	7,258.64		
Social media (social ads, targeted ads, content boosting, etc.)	900.00		
Television			
Website displays			
Other forms of advertising (describe)			

Total expenses	14,472.43	A	0.00	B	0.00	C
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SUMMARY OF ELECTION EXPENSE REIMBURSEMENT CLAIM CANDIDATE OR POLITICAL PARTY

Sm-CR
 (20/07)

NAME OF FILING ENTITY

Jim Mason - Financial Agent - Chris Istace - Nanaimo North Cowichan

	VALUE OF ELECTION EXPENSE(S) CLAIMED FOR REIMBURSEMENT BY CATEGORY (FROM FORM(S) S-CR)	
Accounting and audit services	2,400.00	
Advertising	14,472.43	
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		
Office supplies and stationery	711.97	
Personal expenses of candidate		
Postage and courier		
Professional services	801.75	
Research and data, including election surveys and polls		
Salaries and benefits (excluding candidates)		
Social functions		
Subscriptions and dues		
Telecommunications and information technology	224.00	
Travel	145.15	
Other expenses (describe)		
Venue rental	142.00	
TOTAL	18,897.30	A
TOTAL REIMBURSEMENT CLAIM (50% OF BOX A)	9448.65	B



DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

S-CR
(19/04)

NAME OF FILING ENTITY

Jim Mason - Financial Agent for Chris Istace - Nanaimo North Cowichan

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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
	Sabo Jang and Company		Accountant and Audit Services	\$ 2,400.00
2020/09/30	Aoep Holdings		Advertising	\$ 691.95
2020/09/30	Take 5 Print and Digital Media		Advertising	\$ 607.95
2020/10/02	fotoprint		Advertising	\$ 3,805.76
2020/10/06	Print Three		Advertising	\$ 776.16
2020/10/09	Coast Signs		Advertising	\$ 1,176.00
2020/10/10	Hugh Thorburn (reimburse for lumbe		Advertising	\$ 851.30
2020/10/12	Black Press		Advertising	\$ 2,424.03
2020/10/13	Thread Setter Designs		Advertising	\$ 434.56
2020/10/20	Coast Outdoor		Advertising	\$ 1,425.58
2020/10/22	Print Three		Advertising	\$ 78.40
TOTAL			A	\$ 14,671.69

**FOR ELECTIONS BC
USE ONLY**

ADJUSTMENT

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DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

S-CR
(19/04)

NAME OF FILING ENTITY

Jim Mason - Financial Agent - Chris Istace - Nanaimo North Cowichan

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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
2020/09/30	HA Photography		Professional Services	\$ 351.75
2020/10/13	Rae Ellen Bodie		Professional Services	\$ 450.00
2020/10/23	Chemainus Valley Cultural Arts Soci		other (venue rental)	\$ 100.00
2020/10/29	Chemainus Public Market		other (venue rental)	\$ 42.00
2020/10/28	Rick Page (reimburse for Zoom)		Telecommunications and Informatior	\$ 224.00
2020/10/26	Deraek Menard (reimburse for ferry)		Transportation	\$ 32.10
2020/10/28	Chris Istace (reimburse for Ferry)		Transportation	\$ 37.75
2020/10/29	Deraek Menard (reimburse for ferry)		Transportation	\$ 32.10
2020/10/06	Deraek Menard (reimburse for suppli		office supplies and stationery	\$ 54.84
2020/10/21	Alysia Boudreau (reimburse for supp		office supplies and stationery	\$ 22.37
2020/10/26	Alysia Boudreau (reimburse for supp		Office supplies and stationery	\$ 6.72
TOTAL			A	\$ 1,353.63

FOR ELECTIONS BC
USE ONLY

ADJUSTMENT

