

**ELECTION FINANCING REPORT**  
**CANDIDATE**

Amendment # \_\_\_\_\_

CANDIDATE'S LAST NAME <b>ROBERTSON</b>		FIRST NAME <b>JAMES</b>	MIDDLE NAME(S)
ELECTORAL DISTRICT Port Moody Coquitlam	POLITICAL PARTY/AFFILIATION BC Liberals		GENERAL VOTING DAY (YYYY / MM / DD) 2020/10/24
FINANCIAL AGENT'S LAST NAME <b>COSTELOE</b>		FIRST NAME <b>GEOFFREY</b>	MIDDLE NAME(S) <b>SHAUN</b>
FINANCIAL AGENT'S MAILING ADDRESS 5660 Yew Street		CITY / TOWN Vancouver	
POSTAL CODE V6M 3Y3	PHONE NO. (604) 266-8711	EMAIL geoff@adrianlaw.ca	

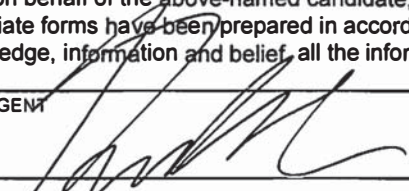
This financing report includes the following forms:		<b>FORMS CHECKLIST X</b>
	<p><b>These forms must be included in all reports.</b></p> <p align="center">Statement of Election Income and Expenses      <b>Form St-I&amp;E-C</b>    <input checked="" type="checkbox"/></p> <p align="center">Summary of Expenses      <b>Form Sm-E-C</b>    <input checked="" type="checkbox"/></p>	
<p><b>These forms only need to be filed if there is information to report.</b></p>	Summary of Political Contributions	<b>Form Sm-C</b> <input checked="" type="checkbox"/>
	Political Contributions with a Total Value Greater than \$250	<b>Form S-A1</b> <input checked="" type="checkbox"/>
	Permitted Anonymous Contributions Accepted at Functions	<b>Form S-A2</b> <input type="checkbox"/>
	Prohibited Contributions	<b>Form S-Ax</b> <input type="checkbox"/>
	Summary of Advertising Expenses by Class	<b>Form Sm-A-C</b> <input checked="" type="checkbox"/>
	Personal Expenses of the Candidate	<b>Form Sm-PE</b> <input checked="" type="checkbox"/>
	Summary of Fundraising Functions	<b>Form Sm-F</b> <input type="checkbox"/>
	Fundraising Function	<b>Form S-F</b> <input type="checkbox"/>
	Loans and Guarantees	<b>Form S-L</b> <input type="checkbox"/>
	Transfers Received and Given	<b>Form S-TRF</b> <input checked="" type="checkbox"/>
Summary of Election Expense Reimbursement Claim	<b>Form Sm-CR</b> <input checked="" type="checkbox"/>	
Details of Election Expense Reimbursement Claim	<b>Form S-CR</b> <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](mailto:electoral.finance@elections.bc.ca)

## **INDEPENDENT AUDITOR'S REPORT**

To Geoff Costeloe, financial agent for James Robertson

I have audited the accompanying election financing report of James Robertson relating to the British Columbia election held on October 24, 2020 in the electoral district of Port Moody – Coquitlam. The election financing report has been prepared by the financial agent for James Robertson based on the financial reporting provisions of Part 10 of the Election Act.

### *Financial agent's responsibility 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 determines is necessary to enable the preparation of election financing reports that are free from material misstatement, whether due to error or fraud.

### *Auditor's responsibility*

My responsibility is to express an opinion on the election financing report based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards as required by Section 214 of the Election Act (British Columbia). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the election financing report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the election financing report. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the election financing report, whether due to error or fraud. In making those risk assessments, the auditor considers internal control relevant to the financial agent's preparation of the election financing report 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. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of accounting



estimates made by the financial agent, as well as evaluating the overall presentation of the election financing report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

*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, my verification of these transactions was limited to the amounts recorded in the election campaign records and I was not able to determine whether any adjustments might be necessary to the election financing report.

*Qualified Opinion*

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the election financing report of James Robertson for the British Columbia election held on October 24, 2020 in the electoral district of Port Moody – Coquitlam is prepared, in all material respects, in accordance with the financial reporting provisions of Part 10 of the Election Act.

*Basis of Accounting*

The election financing report is prepared to assist James Robertson to comply with the financial reporting provisions of Part 10 of the Election Act. As a result, the election financing report may not be suitable for another purpose.

Port Coquitlam, BC  
January 21, 2020

*Ribeyre Chang Haylock*  
Chartered Professional Accountants

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**STATEMENT OF ELECTION  
INCOME AND EXPENSES  
CANDIDATE**

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

NAME OF CANDIDATE  
James Robertson - BC Liberals - Port Moody Coquitlam

Total value of political contributions from all sources (box D, Sm-C) 415.00

Total transfers received (box A, S-TRF) 47,836.03

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 0.00

Election expense reimbursement 0.00

Other income (describe)

**Total income** (sum of above boxes) 48,251.03 **A**

Total value of election expenses subject to limits (box A, Sm-E-C) 43,575.39

Total value of election expenses not subject to limits (box B, Sm-E-C) 3,400.00

Total value of expenses not used during campaign period (box C, Sm-E-C) 622.51

Total transfers given (box B, S-TRF) 653.13

**Total expenditures** (sum of above boxes) 48,251.03 **B**

Balance in campaign account as of date of report 0.00 **C**

**SUMMARY OF EXPENSES  
CANDIDATE**

NAME OF FILING ENTITY

James Robertson - BC Liberals - Port Moody Coquitlam

	Election expenses used during campaign period		Expenses not used during campaign period
	Subject to limits	Not subject to limits	
Accounting and audit services		3,150.00	0.00
Advertising (Sm-A-C)	34,329.68	0.00	0.00
Bank charges	139.43	0.00	0.00
Candidate's nomination deposit		250.00	
Conventions, workshops and meetings	0.00	0.00	0.00
Donations and gifts	0.00	0.00	0.00
Excess nomination contestant expenses	0.00		
Fundraising functions (boxes F and G, Sm-F)		0.00	0.00
Furniture and equipment	0.00	0.00	0.00
Interest expense	0.00	0.00	0.00
Net losses arising from fundraising functions during campaign period (box H, Sm-F)	0.00		
Office rent, utilities, insurance and maintenance	0.00	0.00	0.00
Office supplies and stationery	1,363.36	0.00	0.00
Personal expenses (Sm-PE)		0.00	622.51
Postage and courier	0.00	0.00	0.00
Professional services	6,000.00	0.00	0.00
Research and data, including election surveys and polls	1,347.99	0.00	0.00
Salaries and benefits	81.25	0.00	0.00
Social functions	0.00	0.00	0.00
Subscriptions and dues	0.00	0.00	0.00
Telecommunications and information technology	0.00	0.00	0.00
Travel	313.68	0.00	0.00
Other expenses (describe)			

<b>Total expenses</b>	43,575.39	<b>A</b>	3,400.00	<b>B</b>	622.51	<b>C</b>
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## SUMMARY OF POLITICAL CONTRIBUTIONS

NAME OF FILING ENTITY

James Robertson - BC Liberals - Port Moody Coquitlam

**Contributions must be accepted only from eligible individuals.**

	Number of contributors	Value of contributions (\$)	
Contributions greater than \$250	1	315.00	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)		415.00	D

Total contributions of money	100.00	E
Total contributions of goods and services	315.00	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)	\$ 100.00	G
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## POLITICAL CONTRIBUTIONS WITH A TOTAL VALUE GREATER THAN \$250

NAME OF FILING ENTITY <b>James Robertson - BC Liberals - Port Moody Coquitlam</b>
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FULL NAME OF CONTRIBUTOR	CONTRIBUTOR'S RESIDENTIAL ADDRESS				INDIVIDUAL CONTRIBUTION AMOUNT	DATE RECEIVED (YYYY/MM/DD)	TYPE*	FOR TYPES 1-5, DATE OF EVENT (YYYY/MM/DD)	TOTAL OF CONTRIBUTOR'S CONTRIBUTIONS
	ADDRESS	CITY	PROV.	POSTAL CODE					
Vancouver Korean Press Ltd.					315.00	2020/10/02	9		315.00

\* 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

<b>TOTAL OF INDIVIDUAL CONTRIBUTIONS</b>	<b>A</b>	<b>315.00</b>
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**SUMMARY OF ELECTION ADVERTISING  
EXPENSES BY CLASS  
CANDIDATE**

NAME OF FILING ENTITY  
**James Robertson - BC Liberals - Port Moody Coquitlam**

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	0.00	0.00	0.00			
Newspapers and periodicals	511.88	0.00	0.00			
Promotional materials, including newsletters, brochures, buttons and novelty items	26,768.71	0.00	0.00			
Radio	0.00	0.00	0.00			
Search engine marketing and optimization	0.00	0.00	0.00			
Signs (lawn signs, billboards, etc.)	638.30	0.00				
Social media (social ads, targeted ads, content boosting, etc.)	6,410.79	0.00	0.00			
Television	0.00	0.00				
Website displays	0.00	0.00	0.00			
Other forms of advertising (describe)						
<b>Total expenses</b>	<b>34,329.68</b>	<b>A</b>	<b>0.00</b>	<b>B</b>	<b>0.00</b>	<b>C</b>



## PERSONAL EXPENSES OF THE CANDIDATE/CONTESTANT

NAME OF FILING ENTITY  
James Robertson - BC Liberals - Port Moody Coquitlam

	Paid personally by the candidate or contestant		Paid or reimbursed through the campaign account	
<b>Transportation to, from or within electoral district</b>				
Air travel	0.00		0.00	
Bus, taxi	0.00		0.00	
Rental vehicle	0.00		0.00	
Private vehicle	0.00		181.83	
Other (Describe)				
<b>Total</b>	<b>0.00</b>	<b>A1</b>	<b>181.83</b>	<b>A2</b>
<b>Cost of lodging, meals and incidental expenses while travelling</b>				
Airbnb, hotel, motel	0.00		0.00	
Meals	0.00		440.68	
Incidental expenses (Describe)				
<b>Total</b>	<b>0.00</b>	<b>B1</b>	<b>440.68</b>	<b>B2</b>
<b>All other necessary personal expenses related to campaign/contest</b>				
Family care	0.00		0.00	
Disability expenses	0.00		0.00	
Cost of renting a temporary residence	0.00		0.00	
<b>Total</b>	<b>0.00</b>	<b>C1</b>	<b>0.00</b>	<b>C2</b>
<b>Total (A + B + C)</b>	<b>0.00</b>	<b>D1</b>	<b>622.51</b>	<b>D2</b>
Total personal expenses (D1 + D2):			622.51	E

**For candidates and nomination contestants only**

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

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

## TRANSFERS RECEIVED AND GIVEN

NAME OF FILING ENTITY James Robertson - BC Liberals - Port Moody Coquitlam
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DATE OF TRANSFER (YYYY/MM/DD)	NAME OF ENTITY TRANSFER WAS RECEIVED FROM OR GIVEN TO	VALUE OF TRANSFER RECEIVED	VALUE OF TRANSFER GIVEN
2020/09/10	BC Liberal Party	1,625.00	
2020/09/17	BC Liberal Party	221.76	
2020/09/30	BC Liberal Party	16,000.00	
2020/10/02	BC Liberal Party	693.33	
2020/10/13	BC Liberal Party	520.45	
2020/10/17	BC Liberal Party	134.21	
2020/10/20	BC Liberal Party	15,000.00	
2020/10/24	BC Liberal Party	3,734.01	
2020/10/24	BC Liberal Party	4,118.42	
2020/10/24	BC Liberal Party	696.97	
2020/11/02	BC Liberal Party	91.88	
2020/11/19	BC Liberal Party	5,000.00	
2021/01/20	BC Liberal Party		653.13
<b>TOTAL</b>		<b>A</b>	<b>B</b>
		47,836.03	653.13

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

NAME OF FILING ENTITY

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

Accounting and audit services	3,150.00
Advertising	33,988.58
Bank charges	139.43
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	1,323.02
Personal expenses of candidate	
Postage and courier	
Professional services	6,000.00
Research and data, including election surveys and polls	1,347.99
Salaries and benefits (excluding candidates)	81.25
Social functions	
Subscriptions and dues	
Telecommunications and information technology	
Travel	313.68

Other expenses (describe)

**TOTAL**

46,343.95    **A**

**TOTAL REIMBURSEMENT CLAIM  
(50% OF BOX A)**

23,171.97    **B**

## DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

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OF 7

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
2020/09/10	██████████		Advertising	\$ 1,625.00
2020/09/17	██████████		Advertising	\$ 221.76
2020/09/30	TD		Bank charges	\$ 4.43
2020/10/02	IVR		Research & data	\$ 693.33
2020/10/08	Tri City News		Advertising	\$ 2,585.63
2020/10/13	██████████		Advertising	\$ 791.50
2020/10/13	Rona		Advertising	\$ 65.35
2020/10/13	Rona		Advertising	\$ 124.44
2020/10/13	Rona		Advertising	\$ 31.39
2020/10/13	Rona		Advertising	\$ 90.97
2020/10/13	Rona		Advertising	\$ 15.69
<b>TOTAL</b>			<b>A</b>	<b>\$ 6,249.49</b>

FOR ELECTIONS BC USE ONLY
ADJUSTMENT







**DETAILS OF ELECTION EXPENSE  
REIMBURSEMENT CLAIM**

NAME OF FILING ENTITY

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OF 7

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	
2020/11/02	WalMart		Office	\$ 40.30	
2020/11/02	London Drugs		Office	\$ 44.76	
2020/11/02	JJBean Coffee		Office	\$ 29.66	
2020/11/02	LuckyLoonies		Office	\$ 8.66	
2020/11/02	[REDACTED]		Travel	\$ 86.73	
2020/11/02	TD		Bank charges	\$ 1.50	
2020/11/02	[REDACTED]		Travel	\$ 226.95	
2020/11/02	TD		Bank charges	\$ 1.50	
2020/11/02	[REDACTED]		Professional services	\$ 1,000.00	
2020/11/02	TD		Bank charges	\$ 1.50	
2020/11/04	[REDACTED]		Professional services	\$ 2,500.00	
			<b>TOTAL</b>	<b>A</b>	<b>\$ 3,941.56</b>

FOR ELECTIONS BC  
USE ONLY

ADJUSTMENT

## DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

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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	
2020/11/04	TD		Bank charges	\$ 1.50	
2020/11/05	██████████		Professional services	\$ 2,500.00	
2020/11/05	TD		Bank charges	\$ 1.50	
2020/09/14	Neozun manufacturing		Office	\$ 581.64	
2020/10/07	Facebook		Advertising	\$ 900.00	
2020/10/13	Facebook		Advertising	\$ 900.00	
2020/10/17	Facebook		Advertising	\$ 900.00	
2020/10/21	Facebook		Advertising	\$ 1,108.00	
2020/10/03	Google		Advertising	\$ 75.00	
2020/10/07	Google		Advertising	\$ 250.00	
2020/10/11	Google		Advertising	\$ 500.00	
			<b>TOTAL</b>	<b>A</b>	\$ 7,717.64

**FOR ELECTIONS BC  
USE ONLY**
**ADJUSTMENT**



**DETAILS OF ELECTION EXPENSE  
REIMBURSEMENT CLAIM**

NAME OF FILING ENTITY

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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	
2021/12/31	TD		Bank charges	\$ 19.00	
2021/01/06	TD		Bank charges	\$ 25.00	
2021/01/13	TD		Bank charges	\$ 25.00	
2021/01/18	Ribeyre Chang Haylock		Accounting and audit	\$ 3,000.00	
2021/01/19	Ribeyre Chang Haylock		Accounting and audit	\$ 150.00	
2021/01/19	TD		Bank charges	\$ 10.00	
2020/10/24	Uber		Office	\$ 39.32	
2020/11/10	Vancouver Korea Press Ltd.		Advertising	\$ 105.00	
			<b>TOTAL</b>	<b>A</b>	<b>\$ 3,373.32</b>

FOR ELECTIONS BC  
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ADJUSTMENT