

ELECTION FINANCING REPORT

CANDIDATE

Amendment # _____

CANDIDATE'S LAST NAME Kooner		FIRST NAME Steve	MIDDLE NAME(S)
ELECTORAL DISTRICT Richmond-Queensborough		POLITICAL PARTY/AFFILIATION Conservative Party of British Columbia	FINAL VOTING DAY (YYYY / MM / DD) 2024/10/19
FINANCIAL AGENT'S LAST NAME Frolek		FIRST NAME Alexandra	MIDDLE NAME(S)
FINANCIAL AGENT'S MAILING ADDRESS 212-1567 Grant Avenue		CITY / TOWN Port Coquitlam, BC	
POSTAL CODE V3B 1P1	PHONE NO. (778) 828-1297	EMAIL alexfrolek@stelexsolutions.com	

This financing report includes the following forms:	FORMS CHECKLIST X																																				
These forms must be included in all reports.	<table style="width: 100%;"> <tr> <td style="width: 60%;">Statement of Election Income and Expenses</td> <td style="width: 10%;">Form St-I&E-C</td> <td style="width: 30%; text-align: right;"><input checked="" type="checkbox"/></td> </tr> <tr> <td>Summary of Expenses</td> <td>Form Sm-E-C</td> <td style="text-align: right;"><input checked="" type="checkbox"/></td> </tr> </table>	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"/>																														
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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 <div style="text-align: center; font-family: cursive; font-size: 1.2em; margin-top: 10px;">Alexandra Frolek</div>	DATE (YYYY / MM / DD) <div style="text-align: center; margin-top: 10px;">2024/12/14</div>
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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

INDEPENDENT AUDITORS' REPORT

CHAN NOWOSAD BOATES
CHARTERED PROFESSIONAL ACCOUNTANTS



To Alexandra Frolek Financial Agent for Steve Kooner

Qualified Opinion

We have audited the accompanying election financing report of Steve Kooner (“the Candidate”) relating to the British Columbia election held on October 19, 2024, in the electoral district of Richmond – Queensborough.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying election financing report of the Candidate for the British Columbia election held on October 19, 2024, in the electoral district of Richmond - Queensborough is prepared, in all materials 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 Auditors’ 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 the Candidate 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 (British Columbia) and for such internal control as the financial agent determines is necessary to enable the preparation of an election financing report that is free from material misstatement, whether due to fraud or error.

Auditors’ 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 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 this election financing report.

Auditors' Responsibilities for the Audit of the Election Financing Report (continued)

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

We also:

- Identify and assess the risks of material misstatement 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, 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 Candidate 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.

Chan Nawrood Boates Inc

Chartered Professional Accountants
Campbell River, BC

January 7, 2024

**STATEMENT OF ELECTION
INCOME AND EXPENSES
CANDIDATE**

FINAL VOTING DAY (YYYY / MM / DD)
2024/10/19

NAME OF CANDIDATE
Steve Kooner

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 (box **B, Sm-CR**)

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 other expenses not reported as election expenses (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

Steve Kooner

	Election expenses used during campaign period		Other expenses not reported as election expenses			
	Subject to limits	Not subject to limits				
Accounting and audit services		2,100.00	2,100.00			
Advertising (Sm-A-C)	14,638.42		5,405.69			
Banking and payment processing fees						
Candidate's nomination deposit		250.00				
Conventions, workshops, meetings and social functions (thank-you parties)	530.46		1,000.00			
Donations and gifts			200.00			
Excess nomination contestant expenses						
Fundraising functions (boxes F and G, Sm-F)						
Interest expense						
Net losses arising from fundraising functions during campaign period (box H, Sm-F)						
Office rent, utilities, insurance and maintenance	3,190.09		486.75			
Office supplies, including furniture, equipment and stationery	690.78		17.63			
Personal expenses (Sm-PE)						
Postage and courier						
Professional services	3,067.99		732.08			
Research and data, including election surveys and polls	1,050.00					
Salaries and benefits	6,370.61		589.39			
Telecommunications and information technology	66.59		340.11			
Travel	58.11					
Other expenses (describe)						
Audit Accrual		3,150.00				
Total expenses	29,663.05	A	5,500.00	B	10,871.65	C

SUMMARY OF ELECTION ADVERTISING
EXPENSES BY CLASS
CANDIDATE

NAME OF FILING ENTITY

Steve Kooner

Value of sponsored election advertising
(including value of preparing and conducting)

	Election expenses used during campaign period		Other advertising expenses not reported as election expenses			
	Subject to limits	Not subject to limits				
Commercial canvassing in person or by telephone or other means of electronic communication						
Printed newspapers and periodicals						
Promotional materials, including newsletters, brochures, buttons and novelty items	6,574.40		5,405.69			
Radio and podcasts						
New signs	8,064.02					
Reused signs						
Social media						
Television and video						
Online other than social media						
Other forms of advertising (describe)						
Total expenses	14,638.42	A	0.00	B	5,405.69	C

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

NAME OF FILING ENTITY

Steve Kooner

	VALUE OF ELECTION EXPENSE(S) CLAIMED FOR REIMBURSEMENT BY CATEGORY (FROM FORM(S) S-CR)
Accounting and audit services	2,100.00
Advertising	14,638.42
Banking and payment processing fees	
Convention, workshops, meetings and social functions (thank-you parties)	530.46
Excess nomination contestant expenses used during campaign period	
Interest expense	
Office rent, utilities, insurance and maintenance	3,190.09
Office supplies, including furniture, equipment and stationery	690.78
Personal expenses of candidate	
Postage and courier	
Professional services	3,067.99
Research and data, including election surveys and polls	1,050.00
Salaries and benefits (excluding candidates)	6,370.61
Telecommunications and information technology	66.59
Travel	58.11
Other expenses (describe)	
Audit Accrual	3,150.00

TOTAL

34,913.05	A
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**TOTAL REIMBURSEMENT CLAIM
(50% OF BOX A)**

17,456.53	B
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**TOTAL REIMBURSEMENT PAID BY ELECTIONS BC
(Filled out by Elections BC staff only)**

	C
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DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

Steve Kooner

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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
2024/09/09	Hemlock Display Solutions Ltd.	17	Advertising	\$ 6,084.41
2024/09/19	561325 BC Ltd	18	Office rent, utilities, insurance and maintenance	\$ 1,262.90
2024/09/19	561325 BC Ltd	19	Office rent, utilities, insurance and maintenance	\$ 2,652.10
2024/09/20	Stelex Solutions Inc.	14	Accounting and audit services	\$ 2,100.00
2024/09/20	AMC Insurance Services Ltd	20	Office rent, utilities, insurance and maintenance	\$ 494.32
2024/10/01	Phyllis Tang	21	Salaries and benefits	\$ 650.00
2024/10/03	Hemlock Display Solutions Ltd.	22	Advertising	\$ 1,979.61
2024/10/08	Phyllis Tang	23	Salaries and benefits	\$ 650.00
2024/10/11	Coltin Lillico	24	Salaries and benefits	\$ 430.00
2024/10/15	Phyllis Tang	25	Salaries and benefits	\$ 650.00
2024/10/22	Phyllis Tang	26	Salaries and benefits	\$ 371.43
			TOTAL	\$ 17,324.77

DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

Steve Kooner

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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	
2024/10/23	Coltin Lillico	27	Salaries and benefits	\$ 312.73	
2024/10/26	561325 BC Ltd	28	Office rent, utilities, insurance and maintenance	-\$ 1,262.90	
2024/10/30	Phyllis Tang - Breka Bakery & Cafe, PriceSmart, McI	29	Conventions, workshops, meetings and social fur	\$ 128.29	
2024/10/30	Phyllis Tang - Dollarama	29	Office supplies, including furniture, equipment and	\$ 1.40	
2024/10/30	Steve Kooner - Fido	30	Telecommunications and information technology	\$ 44.71	
2024/10/30	Steve Kooner - A1 Scott Lock & Safe Ltd	31	Professional services	\$ 5.88	
2024/10/30	Steve Kooner - Himalaya Restaurant, The Boss Bake	31	Conventions, workshops, meetings and social fur	\$ 121.59	
2024/10/30	Steve Kooner - Minuteman Press	31	Advertising	\$ 3,897.60	
2024/10/30	Steve Kooner - Dollarama	31	Office supplies, including furniture, equipment and	\$ 23.52	
2024/10/30	Peter Si	32	Salaries and benefits	\$ 2,806.45	
2024/10/30	Peter Si - ponchos, Costco, IKEA	33	Office supplies, including furniture, equipment and	\$ 163.13	
			TOTAL	A	\$ 6,242.40

DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

Steve Kooner

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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
2024/10/30	Peter Si - Tim Hortons and Domino's	33	Conventions, workshops, meetings and social fur	\$ 114.92
2024/10/30	Steve Kooner - Print Elements and Minuteman Press	34	Advertising	\$ 2,676.80
2024/10/30	Phyllis Tang - PriceSmart and Doli Supermarket	35	Conventions, workshops, meetings and social fur	\$ 35.59
2024/10/30	Phyllis Tang - Daiso, Dollar Smart, and Dollarama	35	Office supplies, including furniture, equipment and	\$ 106.06
2024/10/30	Coltin Lillico - MobiMatter	36	Telecommunications and information technology	\$ 9.50
2024/10/31	Phyllis Tang - T&T Supermarket, Breka Bakery & Caf	37	Conventions, workshops, meetings and social fur	\$ 87.21
2024/10/31	Phyllis Tang - Dollarama	37	Office supplies, including furniture, equipment and	\$ 46.20
2024/10/31	Donald Lawrence	38	Professional services	\$ 3,062.11
2024/10/31	Phyllis Tang	39	Salaries and benefits	\$ 500.00
2024/11/18	Phyllis Tang - Staples and London Drugs	41	Office supplies, including furniture, equipment and	\$ 286.55
2024/11/18	Phyllis Tang - Petro-Canada	41	Travel	\$ 47.32
			TOTAL	\$ 6,972.26

DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

Steve Kooner

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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
2024/11/18	Phyllis Tang - Staples and PriceSmart	42	Office supplies	\$ 63.92
2024/11/18	Phyllis Tang - Petro Canada	42	Travel	\$ 10.79
2024/11/18	Phyllis Tang - McDonald's, PriceSmart, Donalds Mar +	42	Conventions, workshops, meetings and social fur +	\$ 42.86
2024/11/19	Public Opinion Canada	43	Research and data, including election surveys	\$ 1,050.00
2024/12/02	Steke Kooner - Fido and Twillio	44	Telecommunications and information technology	\$ 12.38
2024/12/06	Steve Kooner - Rogers	45	Office rent, utilities, insurance and maintenance	\$ 43.67
2024/12/19	CNB		Audit Accrual	\$ 3,150.00
TOTAL			A	\$ 4,373.62