



ELECTIONS BC

A non-partisan Office of the Legislature

ANNUAL FINANCIAL REPORT COMPLETION GUIDE

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General

This instruction booklet is an integral part of the annual financial report package for both registered political parties and registered constituency associations. It is an important aid in the completion of the annual financial reports and should be used in conjunction with the reporting forms.

You should also have a Guide for Financial Agents Appointed Under the *Election Act*, which outlines the rules in the *Election Act* as they apply to the financial reporting requirements. The Guide for Financial Agents and this guide contain only summaries of the financing requirements and do not take precedence over the *Election Act*.

Copies of the Guide for Financial Agents Appointed Under the *Election Act* are available free of charge from Elections BC or can be downloaded from our website (elections.bc.ca). See the last page of this guide for Elections BC contact information.

The *Election Act* is also available for viewing on our website or can be purchased from Crown Publications (crownpub.bc.ca).

Privacy

Elections BC has the authority to collect, use, disclose and dispose of personal information under the *Election Act* and the *Freedom of Information and Protection of Privacy Act*. This information is used to administer provisions of the *Election Act*.

For information about Elections BC's privacy policies, please visit elections.bc.ca/privacy or contact the **Privacy Officer, Elections BC** at 1-800-661-8683 or privacy@elections.bc.ca or PO Box 9275 Stn Prov Govt Victoria, BC V8W 9J6.

Introduction

Section 207 of the *Election Act* requires all registered political parties and registered constituency associations to file annual financial reports respecting the previous calendar year by March 31.

The reporting forms for political parties and constituency associations are generally the same; the only difference between the reports of political parties and those of constituency associations is the cover page, and the requirement that the parties complete one additional form (S-A1-A).

Audits

All registered political parties and registered constituency associations must officially appoint an auditor using a form specified by Elections BC. The completed appointment form must be filed with Elections BC, and the auditor who performs the audit of the annual financial report must be the same auditor as that identified on the appointment form.

Auditors must be qualified to be the auditor of a company. This means that the auditor is a Chartered Accountant (C.A.), Chartered Professional Accountant (C.P.A.) or has been certified by the auditor certification board.

Annual financial reports must be audited if the value of political contributions to be reported is \$10,000 or more. The auditor's report must be filed with the annual financial report. Annual financial reports which require audits but are submitted without an auditor's report cannot be accepted as filed.

Auditors should refer to the Auditor's Guide for more information about auditing financial reports filed under the *Election Act*.

Submitting the report

The annual financial report must be received by Elections BC before 4:30 p.m., Pacific time, March 31. The report cover page (form F-P(A) or form F-C(A)) must be signed by an appointed financial agent for the report to be accepted as filed.

There are a number of options for ensuring that your report is received by Elections BC before the deadline:

- Scan the report and email it to Elections BC.
- Fax the report to our office.
- Mail the report, ensuring that you mail it early enough to ensure delivery on or before March 31. A postmark is not acceptable as proof of delivery by the deadline.
- Courier the report to our office in Victoria, again ensuring that you send it early enough to ensure delivery by the deadline.
- Deliver the report to our Victoria office before the deadline.
- Deliver the report to any Service BC office before the deadline.

Contact information is included on the last page of this guide.

General instructions for all forms

- Submit all relevant forms. If there is doubt whether a form should be submitted, please contact our office for clarification.
- Keep a copy of the report for your records. You may need to use the information for filing amendments or responding to questions from Elections BC.
- Complete the detailed forms first, then carry forward the totals to the summary forms. Each detailed form indicates which fields must be carried forward to the applicable summary form.
- Type or print neatly, in ink. The reports will be available for viewing in our office and on our website.
- Number the pages of forms that have more than one page. If a form can have more than one page, there are two boxes in the top right-hand corner labelled PAGE ____ OF _____. Start the page number at 1 for the first completed page of the form and put the total number of pages of that form in the second box provided (e.g. PAGE 1 of 2; PAGE 2 of 2).

Name of Filing Entity

- Enter the full name of your organization on every form. On the cover page, the name field is called “Registered Political Party” or “Registered Constituency Association” as applicable. On every other form the name field is called “Name of Filing Entity”.
- For registered constituency associations, your name includes the name of your registered political party or independent MLA and the name of your electoral district.

Dates

- Enter dates as YYYY/MM/DD – e.g. for January 31, 2015, enter 2015/01/31.

Rounding

- It is acceptable to round cents to the nearest dollar. For example, \$23.65 could be entered as \$24, \$15.34 as \$15.

F-P(A): Annual Financial Report - Political Party

This is the cover page to be used by political parties. This form must accompany all annual financial reports filed by political parties, including amended reports filed after the original report.

Please ensure that each of the components of this form are completed.

- ❶ Enter the opening and closing dates of the report. The opening date should be January 1 unless the organization was registered during that year. If the organization was registered during the year, the opening date should be the “as of” date of the Statement of Assets and Liabilities (form 486) that was filed with the application for registration. The closing date is December 31.
- ❷ Enter the last name, first name and middle name or initials of the financial agent. This person must be the same financial agent as on file with Elections BC. Enter the financial agent’s mailing address in the appropriate boxes. Elections BC needs the address to be able to notify the financial agent of the status of the submitted report. This form is available for public inspection, so you may choose to list an office address instead of a home address.
- ❸ This is a listing of all the forms which must be submitted to the Chief Electoral Officer as part of the annual financial report, if they are applicable. Use it as a checklist to identify which forms have been completed. If a form is not being submitted because it is not relevant, indicate “n/a” in the forms checklist box. If an amendment is being submitted, check only those forms that have been revised.
- ❹ The declaration component must be signed and dated by the financial agent who is registered with Elections BC. Signing a false statement is a serious offence and is subject to significant penalties under section 266 of the *Election Act*.

Note: If the financial agent is absent or incapable of filing the report, an appointed deputy financial agent may file the report.
- ❺ If this is the first version of the year’s annual financial report, leave this space blank. If this report amends a previously submitted report, enter the number of the amendment (or supplementary report) here. For example, if this was the second 2015 annual financial report to be submitted by this political party, it would be the first amendment and a 1 would be entered in this space.

F-CA(A): Annual Financial Report - Constituency Association

This is the cover page to be used by constituency associations. This form must accompany all annual financial reports filed by constituency associations, including amended reports filed after the original report.

Please ensure that each of the components of this form are completed.

- ❶ Enter the opening and closing dates of the report. The opening date should be January 1, unless the organization was registered during that year. If the organization was registered during the year, the opening date should be the “as of” date of the Statement of Assets and Liabilities (form 486) that was filed with the application for registration. The closing date is December 31.
- ❷ Enter the last name, first name and middle name or initials of the financial agent. This person must be the same financial agent as on file with Elections BC. Enter the financial agent’s mailing address in the appropriate boxes. Elections BC needs the address to be able to notify the financial agent of the status of the submitted report. This form is available for public inspection, so you may choose to list an office address instead of a home address.
- ❸ This is a listing of all the forms which should be submitted to the Chief Electoral Officer as part of the annual financial report, if they are applicable. Use it as a checklist to identify which forms have been completed. If a form is not submitted because it is not relevant, indicate “n/a” in the forms checklist box. If an amendment is being submitted, check only those forms that have been revised.
- ❹ The declaration component must be signed and dated by the financial agent who is registered with Elections BC. Signing a false statement is a serious offence and is subject to significant penalties under section 266 of the *Election Act*.

Note: If the registered financial agent is absent or incapable of filing the report, an appointed deputy financial agent or the financial agent for the political party may file the report.
- ❺ If this is the first version of the year’s annual financial report, leave this space blank. If this report amends a previously submitted report, enter the number of the amendment (or supplementary report) here. For example, if this was the second 2015 annual financial report to be submitted by this constituency association, it would be the first amendment and a 1 would be entered in this space.

St-A&L: Statement of Assets and Liabilities

This form must always be completed and submitted. This form is used to list everything that is owned by the organization and everything that the organization owes to others at December 31 of the reporting year.

- 1 Enter the date of December 31 and the year, i.e. 2015/12/31.

Current Assets:

- 2 For each type of current asset owned by the organization at December 31, enter the dollar value. Cash on hand is physical cash held by the organization at December 31, whereas cash on deposit is the balance in the bank account(s). Accounts receivable is any amount of money that is owed to the organization as of December 31.
- 3 Enter a brief description of any type of current asset that is not listed. Attach extra pages if necessary to list each type of current asset.
- 4 Enter the dollar value of each other type of current asset.
- 5 Enter the total of all current assets into this box.

Fixed Assets:

- 6 Investments should be reported at their fair market value at the time the report is prepared. If the fair market value cannot be determined, it is acceptable to report investments at historical cost.
- 7 Enter the dollar value for each type of fixed asset, other than investments, owned by the organization at December 31. Fixed assets other than investments should be reported at historical cost which is their fair market value at the time they were acquired.
- 8 If your organization chooses to record amortization (depreciation), enter the total amount of accumulated amortization for each class of fixed asset. Please note that amortizing assets is not required.
- 9 If you do record amortization, subtract accumulated amortization from the total value of each asset class and enter it in the appropriate box.
- 10 Enter a brief description of any type of fixed asset that is not listed. Attach extra pages if necessary to list each type of fixed asset.
- 11 Enter the dollar value of each other type of fixed asset.
- 12 Enter the total of all fixed assets (less accumulated amortization) into this box.
- 13 Enter the total of current assets and total fixed assets into box A.

Current Liabilities:

- 14 For each type of current liability owed by the organization at December 31, enter the dollar value of the amount owed. Accounts payable is any amount of money owed by the organization to another organization or individual as of December 31. Loan details must be reported on form S-L1 - Loans and Guarantees.
- 15 Enter a brief description of any type of current liability that is not listed. Attach extra pages if necessary to list each type of current liability.
- 16 Enter the dollar value of each other type of current liability.
- 17 Enter the total of all current liabilities into this box.

Long-term Liabilities:

- 18 Enter the value of long-term loans payable at December 31. The details of any loans must be reported on form S-L1 - Loans and Guarantees.
- 19 Enter a brief description of any type of long-term liability that is not listed. Attach extra pages if necessary to list each type of long-term liability.
- 20 Enter the dollar value of each other type of long-term liability.
- 21 Enter the total of all long-term liabilities into this box.
- 22 Enter the total of total current liabilities and total long-term liabilities into box B.
- 23 To calculate the accumulated surplus or deficit, subtract the amount in box B from the amount in box A, and report the difference in box C. If the amount is a negative number, show it in brackets.

This form provides a check to ensure that the amount reported as accumulated surplus (deficit) has been properly calculated. The formula to verify this is:

- the **prior** year's accumulated surplus (deficit) (box C, prior year's form St-A&L or form 486 if registered during the year)
- **plus:** the current period surplus (deficit) from this year (box C, form St-I&E)
- **equals:** the current year's accumulated surplus (deficit) (box C, form St-A&L)



STATEMENT OF ASSETS AND LIABILITIES

St-A&L
(15/06)

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AS OF DATE (YYYY / MM / DD) **1**
2015 / 12 / 31

NAME OF FILING ENTITY
Cowichan Valley Constituency Association - AAA Party

Current Assets	Cash on hand		52	2
	Cash on deposit		2,914	
	Accounts receivable			
	Bonds, stocks, other investments			
	Inventory			
Other (describe)	Credit Union Share	3	40 4	
			Total Current Assets	3,006 5

Fixed Assets	Investments			6
	Furniture and fixtures		11,504 7	
	(less accumulated amortization)		(4,602 8)	6,902 9
	Office equipment			
	(less accumulated amortization)		()	
	Land and buildings			
	(less accumulated amortization)		()	
Other (describe)		10		
	(less accumulated amortization)		()	11
			Total Fixed Assets	6,902 12
			Total Assets	9,908 13 A

Current Liabilities	Accounts payable		500	14
	Wages, salaries payable			
	Loans payable			
	Other (describe)	Scholarship Payable	15	
			Total Current Liabilities	700 17

Long-term Liabilities	Loans payable		7,600 18	
Other (describe)		19	20	
			Total Long-term Liabilities	7,600 21
			Total Liabilities	8,300 22 B
			Accumulated Surplus (Deficit) (A – B)	1,608 23 C

St-I&E: Statement of Income and Expenses

This form must always be completed and submitted. This form reports all income and expenses for the year.

- ① Enter the total value of all political contributions received during the year, from all sources, as reported in box E on form Sm-C.
- ② Enter the total gross fundraising function income not reported as political contributions, as reported in box E on form Sm-F.
- ③ Enter the total transfers received during the year, as reported in box A on form S-T-Rcv.
- ④ For each type of income (interest income, product sales, advertising income and rental income), enter the total income earned during the year.
- ⑤ Enter a brief description and the amount of each other type of income earned. Attach extra pages if necessary to list each type of income.
- ⑥ Enter the total value of all other types of income earned.
- ⑦ Enter the total of the above amounts into box A.
- ⑧ In the box to the right of each type of expense, enter the value of the expenses incurred.
- ⑨ Enter the total cost of fundraising functions, as reported in box B on form Sm-F.
- ⑩ Enter the total transfers given during the year, as reported in box A on form S-T-Giv.
- ⑪ Enter a brief description and the amount of each other type of expense incurred. Attach extra pages if necessary to list each type of expense.
- ⑫ Enter the total value of all other types of expenses incurred.
- ⑬ Enter the total of the above amounts into box B.
- ⑭ To calculate the period surplus or deficit, subtract the amount in box B from the amount in box A and report the difference in box C. If the amount is a negative number, show it in brackets.



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STATEMENT OF INCOME AND EXPENSES

St-I&E
(15/06)

NAME OF FILING ENTITY
Cowichan Valley Constituency Association - AAA Party

Income:	Total political contributions (box E, form Sm-C)	6,886	①
	Gross fundraising income not reported as political contributions (box E, form Sm-F)	2,913	②
	Total transfers received (box A, form S-T-Rcv)	3,000	③
	Interest / investment income	62	④
	Product sales		
	Advertising income		
	Rental income		
Other income (describe)		⑤	⑥

Total Income 12,861 ⑦ A

Expenses:	Accounting and audit services		⑧
	Amortization expense	2,301	
	Bad debt expense		
	Bank charges	22	
	Convention, workshop and meeting fees and rentals		
	Data processing / information technology	250	
	Donations and gifts		
	Furniture and equipment		
	Insurance		
	Interest expense	241	
	Media advertising		
	Newsletters and promotional materials (signs, brochures, etc.)	1,000	
	Office rent, utilities and maintenance	3,500	
	Office supplies, stationery		
	Postage and courier		
	Professional services		
	Research and polling		
Salaries and benefits			
Social functions / thank-you parties	350		
Subscriptions and dues			
Telecommunications			
Travel			
Total cost of fundraising functions (box B, form Sm-F)	2,923	⑨	
Total transfers given (box A, form S-T-Giv)	1,450	⑩	
Other expenses (describe)		⑪	⑫
Scholarship	200		

Total Expenses 12,237 ⑬ B

Period Surplus (Deficit) (A – B) 624 ⑭ C

Sm-C: Summary of Political Contributions by Class

This form summarizes all political contributions accepted during the year.

Political contributions are separated by two columns into those that have a value greater than \$250 and those that have a value of \$250 or less.

- ❶ For each class of contributor, enter the value of contributions from contributors who made total contributions of more than \$250 (e.g. in box 1a enter the total value of contributions made by individuals who made total contributions of more than \$250). This is a summary of contributions reported on form S-A1.
- ❷ For each class of contributor, enter the value of contributions received from contributors who made total contributions of \$250 or less (e.g. in box 2b enter the total value of contributions made by corporations which made total contributions of \$250 or less).
- ❸ Enter the total of all contributions of more than \$250 in box A.
- ❹ Enter the total of all contributions of \$250 or less in box B.
- ❺ Add boxes A and B and enter the total in box C.
- ❻ Enter the total amount of anonymous contributions received. This amount is taken from box A of the Permitted Anonymous Contributions Accepted at Functions form (S-A2).
- ❼ Add boxes C and D and enter the total in box E. This amount is also reported as income on the Statement of Income and Expenses (St-I&E).
- ❽ Enter the total dollar amount of contributions of money received during the year.
- ❾ Enter the total value of all contributions of goods, services and discounts. This includes deemed contributions from forgiven loans and debts and from loans made at interest rates lower than the prime rate (see forms S-L1 and S-L2).
- ❿ Enter the total number of contributors who made political contributions that in total had a value of \$250 or less. This represents the total number of contributors whose contributions have been reported in box B.
- ⓫ Enter the total dollar amount of all income tax receipts issued for political contributions received during the year. Remember that income tax receipts can only be issued for contributions of money received by a registered political party or constituency association. Tax receipts cannot be issued for contributions received during a period when the organization was suspended.



SUMMARY OF POLITICAL CONTRIBUTIONS BY CLASS

Sm-C
(15/07)

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If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY
Cowichan Valley Constituency Association - AAA Party

Total value of contributions from each of the following classes of contributor:

	① Contributions greater than \$250		② Contributions of \$250 or less	
Individuals	3,468	1a	350	1b
Corporations	1,106	2a	390	2b
Unincorporated Business / Commercial Organizations	650	3a	150	3b
Trade Unions	400	4a		4b
Non-profit Organizations		5a		5b
Other Identifiable Contributions		6a		6b
Classified subtotals (1a to 6a & 1b to 6b) (box A = box A, S-A1)	5,624	③ A	890	④ B
Classified totals (A + B)			6,514	⑤ C
Total anonymous contributions (from box A, S-A2)			372	⑥ D
Total value of all political contributions from all sources (C + D)			6,886	⑦ E

Total contributions of money 6,886 ⑧ F

Total contributions of goods, services and discounts
(includes contributions through loans and debts) 1,054 ⑨ G
(boxes F + G must equal box E)

Number of contributors who made contributions of \$250 or less in total value 22 ⑩ H

Total dollar amount of all income tax receipts issued
(Leadership Contestants cannot issue tax receipts) \$ 5,340 ⑪ I

This form is available for public inspection.

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

PLEASE KEEP A COPY FOR YOUR RECORDS

S-A1: Political Contributions of Money, Property or Services with a Value Greater than \$250

This form is used to report all contributors who made political contributions during the year that have a total value of more than \$250. Contributions of goods and services must be recorded at their market value. Use additional pages of this form if necessary.

- ① Enter the full name of contributor; initials are not acceptable. If the contributor is a numbered corporation or an unincorporated organization, the full names of two directors or principal officers must also be provided. If the contributor is a sole proprietor this should be indicated. If the contributor is a union, specify which local of the union made the contribution.
- ② Tick the box under the applicable class of the contributor. The six classes are: 1 – individual; 2 – corporation; 3 – unincorporated business/commercial organization; 4 – trade union; 5 – non-profit organization; 6 – other. These classes are also identified at the bottom left hand corner of the form.
- ③ Enter the value of each separate contribution made during the year by that contributor. If the total amount of contributions from a single contributor is made up of multiple contributions received on different dates, all of the separate contribution amounts must be listed. These separate amounts must correspond to the separate dates in the column titled “date of each individual contribution”. An exception to this requirement to list each separate contribution can be made if the contributions were multiple regular amounts (e.g. \$30 per month) over a time period.
- ④ Enter the date on which each separate contribution was received. If the total amount of contributions from a single contributor is made up of multiple donations received on different dates, all of the separate contribution dates must be listed. An exception to this requirement to list all contribution dates can be made if the contributions were multiple regular amounts (e.g. \$30 per month) over a time period. In this case, enter the first and last month in which the contributions were made.
- ⑤ Enter the total value of all contributions made by each contributor who made total contributions of more than \$250 during the year.
- ⑥ Enter the total of all contributions. The amount reported in box A must be carried forward to box A on the Summary of Political Contributions by Class form (Sm-C).

S-A2: Permitted Anonymous Contributions Accepted at Functions

This form is used to report anonymous contributions.

Anonymous contributions may only be collected in response to a general solicitation for funds at a function held by or in relation to the affairs of the political party or constituency association. Each contribution must have a value of less than \$50.

To avoid confusion, anonymous contributions do not have to be reported on a fundraising function form (S-F), if the function was not a fundraising function (e.g. a meeting).

- ① Enter the date the function was held.
- ② Enter a brief description of each function.
- ③ Enter the number of people who were at each function.
- ④ Enter the total dollar amount of anonymous contributions collected at each function.
- ⑤ Enter the total dollar amount of anonymous contributions collected at all functions. The total anonymous contributions collected (box A) must be carried forward to box D on the Summary of Political Contributions by Class form (Sm-C).

S-A1-A: Combined Contributions to Political Party, Constituency Associations and Candidates with a Total Value Greater than \$250

This form is for political parties only. Constituency associations do not complete this form.

This form reports the political contributions made by contributors who, during the year, made contributions to one or more of the registered political party, a registered constituency association for the party, or a candidate for the party that, in total have a value greater than \$250. Use additional pages of this form if necessary.

Constituency associations must provide the details of all political contributions received during the reporting year to their political party by February 15 of the following year to allow the party's financial agent to complete this form. Candidates' financial agents must provide the political contribution information to the political party within 60 days after General Voting Day.

- ❶ Enter the full name of contributor; initials are not acceptable. If the contributor is a numbered corporation or an unincorporated organization, the full names of two directors or principal officers must also be provided. If the contributor is a sole proprietor this should be indicated. If the contributor is a union, specify which local of the union made the contribution.
- ❷ Tick the box under the applicable class of the contributor. The six classes are: 1 – individual; 2 – corporation; 3 – unincorporated business/commercial organization; 4 – trade union; 5 – non-profit organization; 6 – other. These classes are also identified at the bottom left hand corner of the form.
- ❸ Enter the value of each separate contribution made during the year by that contributor. If the total amount of contributions from a single contributor is made up of multiple contributions received on different dates, all of the separate contribution amounts must be listed. These separate amounts must correspond to the separate dates in the column titled "date of each individual contribution". An exception to this requirement to list each separate contribution can be made if the contributions were multiple regular amounts (e.g. \$30 per month) over a time period.
- ❹ Enter the date on which each separate contribution was received. If the total amount of contributions from a single contributor is made up of multiple donations received on different dates, all of the separate contribution dates must be listed. An exception to this requirement to list all contribution dates can be made if the contributions were multiple regular amounts (e.g. \$30 per month) over a time period. In this case, enter the first and last month in which the contributions were made.
- ❺ Enter the total value of all contributions made by each contributor who made total contributions of more than \$250 during the year.
- ❻ Enter the total of all contributions.



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**COMBINED CONTRIBUTIONS TO POLITICAL PARTY,
CONSTITUENCY ASSOCIATIONS AND CANDIDATES
WITH A TOTAL VALUE GREATER THAN \$250**

S-A1-A
(15/06)

NAME OF FILING ENTITY
AAA Party

PAGE 1
OF 1

1 FULL NAME OF CONTRIBUTOR (If a numbered corporation or an unincorporated organization, include full names of two directors)	2 CLASS OF CONTRIBUTOR* (X APPROPRIATE CLASS)						3 INDIVIDUAL CONTRIBUTION AMOUNTS	4 DATE OF EACH INDIVIDUAL CONTRIBUTION (YYYY / MM / DD)	5 TOTAL OF CONTRIBUTOR'S CONTRIBUTIONS
	1	2	3	4	5	6			
Roger Michael Andrews	X						240 2,500	2015 / 01 / 30 2015 / 03 / 20	2,740
James Greg Smith	X						\$30 monthly	January - December 2015	360
Michelle Jane Nichols	X						255	2015 / 08 / 08	255
Kenneth Robert Stanford	X						100 70 198	2015 / 01 / 30 2015 / 06 / 29 2015 / 12 / 31	368
Honest John's Used Cars		X					750 6	2015 / 06 / 15 2015 / 06 / 15	756
Superior Computers Ltd.		X					1,000	2015 / 04 / 18	1,000
019384 BC LTD Anne Poznikoff Steve Marko		X					350	2015 / 05 / 12	350
G & J Furniture Gregory Hamilton Julie Alfredsson			X				200 650	2015 / 04 / 05 2015 / 12 / 30	850
Union of City Employees Eric Frost Michelle Jones				X			400	2015 / 11 / 10	400
6 TOTAL OF INDIVIDUAL CONTRIBUTIONS							A 7,079		

* CLASS OF CONTRIBUTOR:
1 – INDIVIDUAL, 2 – CORPORATION, 3 – UNINCORPORATED BUSINESS/COMMERCIAL ORGANIZATION,
4 – TRADE UNION, 5 – NON-PROFIT ORGANIZATION, 6 – OTHER

This form is available for public inspection.
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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

S-Ax: Prohibited Contributions

This form is used to report any contributions which were received but were not permitted to be made under the *Election Act*. The Act requires the financial agent to return any prohibited contributions or an amount equal to the value of the contribution, to the contributor within 30 days of becoming aware of the contravention. If this is not possible, the contribution must be remitted to the Chief Electoral Officer within 30 days.

- ❶ Enter the date the prohibited contribution was received.
- ❷ Enter a brief description of the circumstances of the prohibited contribution.
- ❸ Enter the value of the prohibited contribution. If the contribution was of goods or services, enter the fair market value.
- ❹ Enter the date on which the prohibited contribution was returned to the contributor or remitted to the Chief Electoral Office (Elections BC).
- ❺ Enter the total amount of all prohibited contributions.



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PROHIBITED CONTRIBUTIONS

S-Ax
(15/09)

NAME OF FILING ENTITY
Cowichan Valley Constituency Association - AAA Party

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1 DATE RECEIVED (YYYY/MM/DD)	2 CIRCUMSTANCES	3 AMOUNT	OR	4 DATE REMITTED TO CHIEF ELECTORAL OFFICE (YYYY/MM/DD)
2015 / 03 / 19	Cash received anonymously through mail	30		2015 / 04 / 01
2015 / 04 / 01	Transfer from unregistered constituency association	100		2015 / 04 / 25
2015 / 04 / 14	Contribution from charitable organization	150		2015 / 05 / 13
2015 / 11 / 19	Contribution from federal electoral district association	250		2015 / 12 / 12
TOTAL		A	5 530	

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Elections BC 1-800-661-8683, privacy@elections.bc.ca or PO Box 9275 Stn Prov Govt, Victoria BC V8W 9J6

Sm-F: Summary of Fundraising Functions

This form summarizes the gross income, total cost and net income (or loss) from all fundraising functions held during the year. These amounts are obtained by totalling all of the individual fundraising function forms (S-F).

- ❶ Enter the total number of fundraising functions held during the year. This must equal the number of fundraising function forms (S-F) submitted.
- ❷ Enter the total gross fundraising function income from all fundraising functions in box A. This number is obtained by adding all the boxes M on all S-F forms.
- ❸ Enter the total cost of all fundraising functions in box B. This number is obtained by adding all the boxes N on all S-F forms.
- ❹ Calculate the net income (loss) from all fundraising functions by subtracting box B from box A and enter this amount in box C. If this amount is below zero, record it in brackets to indicate it is a negative number (e.g. $\$450 - \$550 = (\$100)$).
- ❺ Enter the total amount of gross income reported as political contributions in box D. This number is obtained by adding all the boxes G on all S-F forms.
- ❻ Enter the total amount of gross income not reported as political contributions in box E. This number is obtained by adding all the boxes L on all S-F forms.
- ❼ This section of the form applies to election financing reports only and should be ignored for the purposes of filing the annual financial reports.

Both the total cost (box B) and fundraising income not reported as political contributions (box E) from this form must be reported on the Statement of Income and Expenses (St-I&E). The fundraising income reported as political contributions (box D) must be included in the contributions reported on the Summary of Political Contributions by Class (Sm-C) and if applicable, on the Political Contributions of Money, Property or Services with a Value Greater than \$250 form (S-A1) or Permitted Anonymous Contributions Accepted at Functions form (S-A2).



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SUMMARY OF FUNDRAISING FUNCTIONS

(Total amounts from all forms S-F)

Sm-F
(15/07)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY			
Cowichan Valley Constituency Association - AAA Party			
Number of fundraising functions held	<table border="1" style="width: 100px; border-collapse: collapse;"> <tr> <td style="width: 80%; text-align: center;">3</td> <td style="width: 20%; text-align: center;">1</td> </tr> </table>	3	1
3	1		
Total gross fundraising function income (sum of boxes M on all S-F forms)	<table border="1" style="width: 100px; border-collapse: collapse;"> <tr> <td style="width: 80%; text-align: center;">3,400</td> <td style="width: 20%; text-align: center;">A</td> </tr> </table>	3,400	A
3,400	A		
Total cost of fundraising functions (sum of boxes N on all S-F forms)	<table border="1" style="width: 100px; border-collapse: collapse;"> <tr> <td style="width: 80%; text-align: center;">2,923</td> <td style="width: 20%; text-align: center;">B</td> </tr> </table>	2,923	B
2,923	B		
Total net income (or loss) from fundraising functions (A – B)	<table border="1" style="width: 100px; border-collapse: collapse;"> <tr> <td style="width: 80%; text-align: center;">477</td> <td style="width: 20%; text-align: center;">C</td> </tr> </table>	477	C
477	C		
Total amount of gross income reported as political contributions (sum of boxes G on all S-F forms)	<table border="1" style="width: 100px; border-collapse: collapse;"> <tr> <td style="width: 80%; text-align: center;">487</td> <td style="width: 20%; text-align: center;">D</td> </tr> </table>	487	D
487	D		
Total amount of gross income NOT reported as political contributions (sum of boxes L on all S-F forms)	<table border="1" style="width: 100px; border-collapse: collapse;"> <tr> <td style="width: 80%; text-align: center;">2,913</td> <td style="width: 20%; text-align: center;">E</td> </tr> </table>	2,913	E
2,913	E		
	<small>(boxes D + E must equal box A)</small>		
For election financing reports only (see instructions in the Election Financing Report Completion Guide before completing this section)			
7 Total cost of fundraising functions held during the campaign period	<table border="1" style="width: 100px; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">F</td> </tr> </table>		F
	F		
Total cost of fundraising functions held outside the campaign period	<table border="1" style="width: 100px; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">G</td> </tr> </table>		G
	G		
Total net losses of fundraising functions which incurred net losses during the campaign period	<table border="1" style="width: 100px; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">H</td> </tr> </table>		H
	H		

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S-F: Fundraising Function

A fundraising function is any function held for the purpose of raising funds for your political party or constituency association.

Reporting fundraising functions is complicated and financial agents should carefully read the appropriate sections in the Guide for Financial Agents Appointed Under the *Election Act*. If any clarification is needed please contact our office for assistance.

If a fundraising function is co-sponsored between a registered political party, a registered constituency association or a candidate, each of the entities must report the function and include a note that they are only reporting their share of the income and cost. Alternatively, if one of the entities collects all the revenue and incurs all the expenses, only that entity should report the fundraising function, and record a transfer given to the other entities for their share of the net profits.

Some types of fundraising function income are political contributions and some types are not. The form has been separated into two sections to provide a clearer presentation of when funds collected at a fundraising function qualify as political contributions.

A separate form is required for each fundraising function. Each form must show:

- ① the date of the event; and
- ② a brief description of the event.

Top portion – gross income reported as political contributions

If a fee is charged to attend a fundraising function, the ticket price is a political contribution if:

- an organization purchases tickets (at any price);
 - an individual purchases more than \$250 worth of tickets; or
 - an individual purchases a ticket for more than \$50
- ③ Enter the number of tickets sold to each type of purchaser.
 - ④ Enter the amount of money charged per ticket for each category of purchaser. If tickets were sold at different prices, enter the highest price paid for a ticket.
 - ⑤ Enter the total charges collected from each category of purchaser. If all the tickets for each type of purchaser were sold for the same price, this number equals the number of tickets sold times the charge per ticket. If the ticket prices varied, enter the actual amount of money collected for the tickets.
 - ⑥ Tick this box if the tickets were sold at different prices.

Fundraising functions such as garage sales, bake sales and auctions may also result in political contributions. Goods or services, with a value of more than \$250 donated for sale at a fundraising function are political contributions. Likewise, if a person buys an item or service at a fundraising function and pays more than fair market value (FMV), the amount in excess of the FMV is a political contribution.

- 7 Enter the description of any anonymous contributions or other political contributions accepted at the function. As noted above, this includes goods and services that were donated and have a fair market value greater than \$250, and items or services sold for more than their fair market value.
- 8 Enter the dollar value of any anonymous contributions or other political contributions accepted at the function. Anonymous contributions must also be reported on form S-A2.
- 9 Add boxes A, B, C, D, E and F and enter the total in box G.

Bottom portion – gross income not reported as political contributions

If a ticket to a fundraising function is purchased by an individual and is \$50 or less, that income is not a political contribution.

- 10 Enter the number of tickets that were sold for \$50 or less to individuals.
- 11 Enter the amount of money charged per ticket. If tickets were sold at different prices, enter the highest price paid for a ticket.
- 12 Enter the total charges collected. If all the tickets were sold for the same price, this number equals the number of tickets sold times the charge per ticket. If the ticket prices varied, enter the actual amount of money collected for the tickets.
- 13 Tick this box if the tickets were sold at different prices.

Goods or services, with a value of \$250 or less, donated for sale at fundraising functions are not political contributions. Likewise, if a person does not pay more than fair market value (FMV) for any item or service, the income is not a political contribution.

- 14 Enter the description of any type of income (other than ticket sales) which is not a political contribution.
- 15 Enter the value of income (other than ticket sales) which is not a political contribution.
- 16 Add boxes H, I, J and K and enter the total in box L.
- 17 Add boxes G and L and enter the total in box M.
- 18 Enter the total cost of the function in box N.
- 19 Calculate the net income (loss) from the fundraising function by subtracting box N from box M. Enter this amount in box O. If the net income is less than zero, show the amount in brackets to indicate a loss.

The “totals” from all Fundraising Function forms (S-F) must be reported on the Summary of Fundraising Functions form (Sm-F) as follows:

- enter the total of boxes G from each S-F form into box D on form Sm-F;
- enter the total of boxes L from each S-F form into box E on form Sm-F;
- enter the total of boxes M from each S-F form into box A on form Sm-F;
- enter the total of boxes N from each S-F form into box B on form Sm-F.



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FUNDRAISING FUNCTION

(Submit a separate form for each function held)

S-F
(15/07)

If form is for Nomination Contestant, please tick

PAGE 1
OF 3

NAME OF FILING ENTITY Cowichan Valley Constituency Association - AAA Party	
DATE OF EVENT (YYYY/MM/DD) 2015/ 10 / 27	DESCRIPTION OF FUNDRAISING EVENT (IF A JOINT EVENT, IDENTIFY OTHER ENTITY) Hallowe'en haunted house / dance

Gross income reported as political contributions

	Number of Tickets Sold	Charge per Ticket	Total Charges Collected		Tick if Charge per Ticket Varies
Purchases by organizations	3	4	5	A	6
Purchases by individuals of more than \$250 worth of tickets				B	
Purchases by individuals of tickets that are more than \$50 each				C	

Other gross income reported as contributions, including anonymous contributions (provide full details)

Anonymous	7	140	8	D
				E
				F

Total gross income reported as political contributions (A + B + C + D + E + F) 140 9 G

Gross income not reported as political contributions

	Number of Tickets Sold	Charge per Ticket	Total Charges Collected		Tick if Charge per Ticket Varies
Purchases by individuals of tickets of \$50 or less	110 10	6 11	615 12	H	X 15

Other gross income not reported as contributions (provide full details)

	14	15	I
			J
			K

Total gross income not reported as political contributions (H + I + J + K)	615 16	L
Total gross income (G + L)	755 17	M
Total cost of function	250 18	N
Net income (loss) (box M-N)	505 19	O

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FUNDRAISING FUNCTION

(Submit a separate form for each function held)

S-F
(15/07)

If form is for Nomination Contestant, please tick

PAGE 2
OF 3

NAME OF FILING ENTITY Cowichan Valley Constituency Association - AAA Party	
DATE OF EVENT (YYYY/MM/DD) 2015 / 11 / 14	DESCRIPTION OF FUNDRAISING EVENT (IF A JOINT EVENT, IDENTIFY OTHER ENTITY) Dinner and dance

Gross income reported as political contributions

	Number of Tickets Sold	Charge per Ticket	Total Charges Collected		Tick if Charge per Ticket Varies
Purchases by organizations	6	15	90	A	<input type="checkbox"/>
Purchases by individuals of more than \$250 worth of tickets				B	<input type="checkbox"/>
Purchases by individuals of tickets that are more than \$50 each				C	<input type="checkbox"/>

Other gross income reported as contributions, including anonymous contributions (provide full details)

Pass the hat	7		D
			E
			F

Total gross income reported as political contributions (A + B + C + D + E + F) 97 G

Gross income not reported as political contributions

	Number of Tickets Sold	Charge per Ticket	Total Charges Collected		Tick if Charge per Ticket Varies
Purchases by individuals of tickets of \$50 or less	40	15	600	H	<input type="checkbox"/>

Other gross income not reported as contributions (provide full details)

Bar sales	153		I
T-shirt / concession sales	95		J
			K

Total gross income not reported as political contributions (H + I + J + K)	848		L
Total gross income (G + L)	945		M
Total cost of function	673		N
Net income (loss) (box M-N)	272		O

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FUNDRAISING FUNCTION

(Submit a separate form for each function held)

If form is for Nomination Contestant, please tick

PAGE 3
OF 3

NAME OF FILING ENTITY Cowichan Valley Constituency Association - AAA Party	
DATE OF EVENT (YYYY/MM/DD) 2015 / 12 / 04	DESCRIPTION OF FUNDRAISING EVENT (IF A JOINT EVENT, IDENTIFY OTHER ENTITY) Dinner and auction

Gross income reported as political contributions

	Number of Tickets Sold	Charge per Ticket	Total Charges Collected		Tick if Charge per Ticket Varies
Purchases by organizations	25	10	250	A	<input type="checkbox"/>
Purchases by individuals of more than \$250 worth of tickets				B	<input type="checkbox"/>
Purchases by individuals of tickets that are more than \$50 each				C	<input type="checkbox"/>

Other gross income reported as contributions, including anonymous contributions (provide full details)

			D
			E
			F

Total gross income reported as political contributions (A + B + C + D + E + F) 250 G

Gross income not reported as political contributions

	Number of Tickets Sold	Charge per Ticket	Total Charges Collected		Tick if Charge per Ticket Varies
Purchases by individuals of tickets of \$50 or less	50	10	500	H	<input type="checkbox"/>

Other gross income not reported as contributions (provide full details)

Auction sales	950		I
			J
			K

Total gross income not reported as political contributions (H + I + J + K)	1,450	L
Total gross income (G + L)	1,700	M
Total cost of function	2,000	N
Net income (loss) (box M–N)	(300)	O

S-L1: Loans and Guarantees

This form is used to report all loans and guarantees that have an outstanding balance at December 31 or were received by your organization during the year, even if those loans were completely paid off or forgiven before December 31.

Enter only those fields which are applicable. For example, if you are reporting a guarantee, not a loan, there may be no interest to report and so you would leave those fields blank.

- ① Enter the date the loan or guarantee was received.
- ② Enter the full name of the lender or guarantor – initials are not acceptable. If the lender or guarantor is a numbered corporation or an unincorporated organization, the full names of two directors or principal officers must be provided.
- ③ Tick the box under the applicable class of the lender or guarantor. The six classes are: 1 – individual; 2 – corporation; 3 – unincorporated business/commercial organization; 4 – trade union; 5 – non-profit organization; 6 – other. These classes are also identified at the bottom left hand corner of the form.
- ④ Indicate any conditions of the loan or guarantee. For example, prepayment or cancellation agreements.
- ⑤ Enter the date the loan is due to be repaid.
- ⑥ Enter the total original amount of loan or guarantee; that is, the amount that was initially lent or guaranteed.
- ⑦ Enter the total amount of the loan outstanding at December 31.
- ⑧ Enter the actual rate of interest being charged by the lender of the loan.
- ⑨ Enter the prime interest rate set by the principal banker of the Province of B.C., at the time the rate of interest for the loan was set.
- ⑩ Enter the amount of interest payable at the prime rate. This field is calculated as follows:

original amount of loan (field 6)
times prime rate (field 9) (to determine annual cost of loan)
divided by 12 months (to determine monthly cost of loan)
times the number of months the loan was outstanding

e.g. $\$1,000 \times 2.25\% = \22.50
 $\$22.50 \div 12 = \1.88
 $\$1.88 \times 8 \text{ months} = \15.04 . Round to \$15.

- 11 Enter the amount of interest actually being charged for the loan. This field is calculated as follows:

original amount of loan (field 6)
 times the interest rate (field 8) (to determine the annual cost of the loan)
 divided by 12 months (to determine monthly cost of loan)
 times the number of months the loan was outstanding

e.g. $\$1,000 \times 5\% = \50
 $\$50 \div 12 \text{ months} = \4.17
 $\$4.17 \times 8 \text{ months} = \33.36 . Round to \$33.

Note: If you made installment payments on the loan, these formulas will not work. Instead, in field 11, enter the amount of interest actually paid, as reported to you by your lender.

- 12 If the rate of interest being charged is lower than the prime rate, the difference is a benefit which is a political contribution. Enter the amount of the deemed benefit or political contribution in column C. Calculate this amount by subtracting the amount of interest being charged (column B) from the amount of interest payable at prime rate (column A). The total benefit (column C) must be included in the political contributions reported on the Summary of Political Contributions by Class (Sm-C) and if applicable, on the Political Contributions of Money, Property or Services with a Value Greater than \$250 form (S-A1). The benefit must also be included in the interest expense reported on the Statement of Income and Expenses (St-I&E).
- 13 Enter the total amount of original loans and guarantees in box D.
- 14 Enter the total amount of loans outstanding on December 31 in box E.
- 15 Enter the total amount of political contributions due to interest rates lower than the prime rate in box F.

S-L2: Loans and Debts Forgiven or Written Off

This form is used to help record political contributions that result from a loan or debt that has been forgiven or written off. Complete this form if your organization had any loans or debts which were forgiven by the creditor during the year. This includes debts payable to suppliers which are forgiven or written off by the supplier.

- ❶ Enter the date the loan or debt was forgiven or written off.
- ❷ Enter the full name of lender or creditor – initials are not acceptable. If the lender or creditor is a numbered corporation or an unincorporated organization, the full names of two directors or principal officers must also be provided.
- ❸ Tick the box under the applicable class of the lender or creditor. The six classes are: 1 – individual; 2 – corporation; 3 – unincorporated business/commercial organization; 4 – trade union; 5 – non-profit organization; 6 – other. These classes are also identified at the bottom left hand corner of the form.
- ❹ Indicate any conditions of the loan or debt, such as prepayment or cancellation agreements.
- ❺ Enter the total original amount of the loan or debt.
- ❻ Enter the total amount that was forgiven or written off by the lender or creditor. Any time a loan or debt is forgiven or written off, the amount written off or forgiven must be reported as a political contribution. Also, if a debt remains unpaid for six months after becoming due and no legal proceedings to recover the debt have been commenced by the creditor, the full amount of the debt becomes a political contribution.
- ❼ Enter the total original amount of all loans or debts of which any part was forgiven or written off in box A.
- ❽ Enter the total forgiven or written off amount of all loans and debts in box B. The total in box B must also be reported as political contributions or transfers, as applicable.



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LOANS AND DEBTS FORGIVEN OR WRITTEN OFF

S-L2
(15/09)

NAME OF FILING ENTITY
Cowichan Valley Constituency Association - AAA Party

PAGE 1
OF 1

1 DATE FORGIVEN/ WRITTEN OFF (YYYY/MM/DD)	2 FULL NAME OF LENDER / CREDITOR	3 CLASS OF CONTRIBUTOR* (X APPROPRIATE CLASS)						4 CONDITIONS (if applicable)	5 ORIGINAL AMOUNT OF LOAN/DEBT \$	6 AMOUNT OF LOAN/DEBT FORGIVEN/WRITTEN OFF \$	
		1	2	3	4	5	6				
2015/06/15	Honest John's Used Cars		X					Loan forgiven 2015/06/15	750	750	
TOTALS								A	750	B	750

* CLASS OF CONTRIBUTOR:
1 - INDIVIDUAL, 2 - CORPORATION, 3 - UNINCORPORATED BUSINESS/COMMERCIAL ORGANIZATION,
4 - TRADE UNION, 5 - NON-PROFIT ORGANIZATION, 6 - OTHER

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S-T-Rcv: Transfers Received

Transfers are non-reciprocal exchanges of money, goods and services between a registered political party, its registered constituency associations, its candidates and leadership contestants. These transfers are internal flows of money, goods and services and are not political contributions.

- ❶ Enter the date the money, goods or services were received.
- ❷ Enter the name of the entity making the transfer. This should be the full name of the registered political party, registered constituency association, candidate or leadership contestant who gave the money, goods or services. For transfers of goods or services, provide details to describe the type of the goods or services.
- ❸ Enter the total value of the transfer. If the transfer was of goods or services, their fair market value should be recorded.
- ❹ Enter the total amount of transfers received. This total (box A) must be reported as income on the Statement of Income and Expenses (St-I&E).

S-T-Giv: Transfers Given

Transfers are non-reciprocal exchanges of money, goods and services between a registered political party, its registered constituency associations, its candidates and leadership contestants. These transfers are internal flows of money, goods and services and are not political contributions.

- ❶ Enter the date the money, goods or services were given.
- ❷ Enter the name of the entity receiving the transfer. This should be the full name of the registered political party, registered constituency association, candidate or leadership contestant who received the money, goods or services. For transfers of goods or services, provide details to describe the type of the goods or services.
- ❸ Enter the total value of the transfer. If the transfer was of goods or services, their fair market value should be recorded.
- ❹ Enter the total amount of transfers given. This total (box A) must be reported as an expense on the Statement of Income and Expenses (St-I&E).

Questions?

For more information

Phone toll-free 1-800-661-8683 / TTY 1-888-456-5448

or contact

Elections BC

Mailing address:

PO Box 9275 Stn Prov Govt

Victoria BC V8W 9J6

Phone: 250-387-5305

Fax: 250-387-3578

Toll-free Fax: 1-866-466-0665

Email: electoral.finance@elections.bc.ca

Website: elections.bc.ca

