

Annual Financial Report Completion Guide



ELECTIONS BC
Province of British Columbia

Table of Contents

General	3
Introduction	4
Audits	4
Submitting the Report	4
General Instructions for All Forms	5
Forms:	
F-P(A) : Annual Financial Report – Political Party	6
F-CA(A) : Annual Financial Report – Constituency Association	8
St-A&L : Statement of Assets and Liabilities	10
St-I&E : Statement of Income and Expenses.	14
Sm-C : Summary of Political Contributions by Class	16
S-A1 : Political Contributions of Money, Property or Services with a Value Greater than \$250	18
S-A2 : Permitted Anonymous Contributions Accepted at Functions	20
S-A1-A : Combined Contributions to Political Party, Constituency Associations and Candidates with a Total Value Greater than \$250.	22
S-Ax : Prohibited Contributions	24
Sm-F : Summary of Fundraising Functions	26
S-F : Fundraising Function	28
S-L1 : Loans and Guarantees Received	34
S-L2 : Loans and Debts Forgiven or Written Off	38
S-T-Rcv : Transfers Received	40
S-T-Giv : Transfers Given	42
Questions	44

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, 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 are available free of charge from Elections BC or can be downloaded from our website at www.elections.bc.ca. See the last page of this guide for additional contact information for Elections BC.

The *Election Act* is also available for viewing on our website or can be purchased from:

Crown Publications
521 Fort Street
Victoria, B.C.
V8W 1E7
Ph: 250-386-4636

Introduction

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

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 prescribed by Elections BC. The completed appointment form must be filed with Elections BC, and the auditor who performs the audit of the annual financial reports 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.), Certified General Accountant (C.G.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 not filed with an auditor's report cannot be accepted as filed.

Submitting the Report

The financial reports must be received by Elections BC before 4:30 p.m., Pacific time, on March 31.

Postmarks are not acceptable.

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

- Mail the report to our Victoria office, ensuring that you mail it early enough to ensure delivery on or before March 31. The office address is on the last page of this guide.
- Courier the report to our Victoria office, again ensuring that you send it early enough to ensure delivery on or before March 31.
- Fax the report to our Victoria office. If you fax the report, you must also mail the originals but they can be mailed to arrive after the filing deadline. The office fax number is on the last page of this guide.
- Deliver the report to our Victoria office before the deadline.
- Deliver the report to any Government Agent's office before the deadline.

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 on our website.
- Consecutively 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 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, 1999, enter 1999/01/31.

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.

- 1 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.
- 2 Enter the surname, first name and 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 address is where we will send correspondence. This form is available for public inspection, so you may choose to list an office address instead of a home address.
- 3 This is a listing of all the forms which must be submitted to the Chief Electoral Officer as part of the annual financial report. Use it as a checklist to identify which forms have been completed. If an amendment is being submitted, check only those forms that have been revised.
- 4 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*.
- 5 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 2005 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.

- 1 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
- 2 Enter the surname, first name and 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 address is where we will send correspondence. This form is available for public inspection, so you may choose to list an office address instead of a home address.
- 3 This is a listing of all the forms which must be submitted to the Chief Electoral Officer as part of the annual financial report. Use it as a checklist to identify which forms have been completed. If an amendment is being submitted, check only those forms that have been revised.
- 4 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*.
- 5 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 2005 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 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.

Current Assets:

- 2 For each type of current asset owned by the organization at December 31, enter the dollar amount.
- 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 For each type of fixed asset owned by the organization at December 31, enter the dollar amount. Fixed assets should be reported at historical cost. That is, their fair value at the time they were acquired.
- 7 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.
- 8 If you do record amortization, subtract accumulated amortization from the total value of each asset and enter it in the appropriate box.
- 9 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.
- 10 Enter the dollar value of each other type of fixed asset.
- 11 Enter the total of all fixed assets (less accumulated amortization) into this box.
- 12 Enter the total of current assets and total fixed assets into box A.

Current Liabilities:

- 13 For each type of current liability owed by the organization at December 31, enter the dollar value of the amount owed. Loan details must be reported on form S-L1 - Loans and Guarantees Received.
- 14 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.
- 15 Enter the dollar value of each other type of current liability.
- 16 Enter the total of all current liabilities into this box.

Long-term Liabilities:

- 17 Enter the amount of long-term loans payable at December 31. The details of any loans must be reported on form S-L1 - Loans and Guarantees Received.
- 18 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.
- 19 Enter the dollar value of each other type of long-term liability.
- 20 Enter the total of all long-term liabilities into this box.
- 21 Enter the total of total current liabilities and total long-term liabilities into box B.
- 22 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)



ELECTIONS BC
A non-partisan Office of the Legislature

STATEMENT OF ASSETS AND LIABILITIES

St-A&L (03/01)

AS OF DATE (YYYY / MM / DD)
1999-12-31

1

NAME OF FILING ENTITY <i>Southern Vancouver Island Constituency Association – AAA Party</i>			
Current Assets	Cash on hand	100	↑ 2 ↓
	Cash on deposit	6 145	
	Accounts receivable		
	Bonds, stocks, other investments		
	Inventory		
Other (describe) <i>Prepaid expenses</i>		10	3 4
Total Current Assets			6 255 5
Fixed Assets	Investments		
	Furniture and fixtures (less accumulated amortization)	11 400 6 (6 840 7)	4 560 8
	Office equipment (less accumulated amortization)		
	Land and buildings (less accumulated amortization)		
	Other (describe) 9 (less accumulated amortization) ()		
Total Fixed Assets			4 560 11
Total Assets			10 815 A 12
Current Liabilities	Accounts payable	450	↑ 13 ↓
	Wages, salaries payable		
	Loans payable	1 000	
	Other (describe) <i>Scholarship payable</i>		
Total Current Liabilities			1 950 16
Long-term Liabilities	Loans payable		17
	Other (describe) 18		19
Total Long-term Liabilities			0 20
Total Liabilities			1 950 21 B
Accumulated Surplus (Deficit) (A – B)			8 865 22 C

This page left intentionally blank

St-I&E : Statement of Income and Expenses

This form reports all income and expenses for the year.

- 1 Enter the total dollar 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 of each other type of income earned. Attach extra pages if necessary to list each type of income.
- 6 Enter the dollar value of each other type 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 dollar 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 of each other type of expense incurred. Attach extra pages if necessary to list each type of expense.
- 12 Enter the dollar value of each other type of expense 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.



ELECTIONS BC
A non-partisan Office of the Legislature

STATEMENT OF INCOME AND EXPENSES

St-I&E (03/01)

NAME OF FILING ENTITY <i>Southern Vancouver Island Constituency Association – AAA Party</i>	
Income:	
Total political contributions (box E, form Sm-C)	8 445 ①
Gross fundraising income not reported as political contributions (box E, form Sm-F)	4 730 ②
Total transfers received (box A, form S-T-Rcv)	440 ③
Interest income	↑
Product sales	↑
Advertising income	④
Rental income	↓
Other income (describe) <i>Gain on sale of fixed assets</i> ⑤	125 ⑥
Total Income	13 740 A ⑦
Expenses:	
Accounting and audit services	↑
Amortization expense	1140
Bad debt expense	
Bank charges	60
Brochures (pamphlets, flyers, etc.)	
Contributions to other organizations	
Convention, workshop and meeting fees and rentals	
Data processing	
Furniture and equipment	
Gifts	
Insurance	
Interest expense	239
Media advertising	600
Newsletters	
Office rental	4 800 ⑧
Office supplies, stationery	
Postage & courier	
Printing	
Professional services	
Research & polling	600
Salaries & benefits	
Signs (lawn signs, billboards, etc.)	
Social functions	
Subscriptions & dues	
Telecommunications	300
Travel	110
Utilities & maintenance	150
Victory/thank-you parties	
Total cost of fundraising functions (box B, form Sm-F)	3 575 ⑨
Total transfers given (box A, form S-T-Giv)	1 200 ⑩
Other expenses (describe) <i>Scholarship</i> ⑪	500 ⑫
Total Expenses	13 274 B ⑬
Period Surplus (Deficit) (A – B)	466 C ⑭

Sm-C : Summary of Political Contributions by Class

This form summarizes all political contributions accepted during the year.

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

- 1 For each class of contributor, enter the dollar value of contributions received from contributors who made total contributions of more than \$250 (e.g. in box 1a enter the total dollar 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.
- 2 For each class of contributor, enter the dollar value of contributions received from contributors who made total contributions of \$250 or less (e.g. in box 2b enter the total dollar value of contributions made by corporations which made total contributions of \$250 or less).
- 3 Enter the total of all contributions of more than \$250 in box A.
- 4 Enter the total of all contributions of \$250 or less in box B.
- 5 Add boxes A and B and enter the total in box C.
- 6 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).
- 7 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).
- 8 Enter the total dollar amount of contributions of money received during the year.
- 9 Enter the total dollar 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).
- 10 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.
- 11 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.



ELECTIONS BC
A non-partisan Office of the Legislature

SUMMARY OF POLITICAL CONTRIBUTIONS BY CLASS

Sm-C (02/03)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY			
<i>Southern Vancouver Island Constituency Association – AAA Party</i>			
Total value of contributions from each of the following classes of contributor:			
	1		2
	Contributions greater than \$250		Contributions of \$250 or less
Individuals	2170	1a	750
Corporations	1000	2a	3000
Unincorporated Business/Commercial Organizations	350	3a	150
Trade Unions	500	4a	
Non-profit Organizations		5a	
Other Identifiable Contributors		6a	200
Classified subtotals (1a to 6a & 1b to 6b) (box A = box A , S-A1)	4020	3 A	4100
Classified totals (A + B)			8120
Total anonymous contributions (from box A , S-A2)			325
Total value of all political contributions from all sources (C + D)			8445
Total contributions of money			7085
Total contributions of goods, services and discounts (includes contributions through loans and debts)			1360
(boxes F + G must equal box E)			
Number of contributors who made contributions of \$250 or less in total value			76
Total dollar amount of all income tax receipts issued for political contributions received (Leadership Contestants cannot issue tax receipts)			\$ 2885

ORIGINAL – CHIEF ELECTORAL OFFICE
PLEASE KEEP A COPY FOR YOUR RECORDS

This form is available for public inspection at the Chief Electoral Office during regular office hours.

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 which 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 a class 3, 4, 5 or 6 contributor, 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 6 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 dollar 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 dollar 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).



ELECTIONS BC
A non-partisan Office of the Legislature

POLITICAL CONTRIBUTIONS OF MONEY, PROPERTY OR SERVICES WITH A VALUE GREATER THAN \$250

S-A1 (03/01)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY
 Southern Vancouver Island Constituency Association – 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* (3 APPROPRIATE CLASS)						3 INDIVIDUAL CONTRIBUTION AMOUNTS	4 DATE OF EACH INDIVIDUAL CONTRIBUTION	5 TOTAL OF CONTRIBUTOR'S CONTRIBUTIONS
	1	2	3	4	5	6			
Rachel Smith	✓						200 100	1999-1-15 1999-6-30	300
ABC Corporation		✓					1000	1999-8-12	1000
RTD Signs - Rick Dunlop, sole proprietor			✓				350	1999-2-2	350
NT Union - John Smith, Jane Jones				✓			500	1999-12-21	500
Ted Brady	✓						1010	1999-7-31	1010
Jim Jones	✓						500	1999-4-10	500
Nancy Wong	✓						\$30 monthly	January-December	360
							A	6	4020

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

ORIGINAL — CHIEF ELECTORAL OFFICE
 PLEASE KEEP A COPY FOR YOUR RECORDS

This form is available for public inspection at the
 Chief Electoral Office during regular office hours.

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 and 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 need to 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 of 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.

- 1 Enter the full name of contributor; initials are not acceptable. If the contributor is a numbered corporation or a class 3, 4, 5 or 6 contributor, 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 6 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 dollar 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 dollar 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.

S-A1-A (03/01)

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



NAME OF FILING ENTITY: AAA Party PAGE 1 OF 1

FULL NAME OF CONTRIBUTOR (If a numbered corporation or an unincorporated organization, include full names of two directors)	CLASS OF CONTRIBUTOR* (✓ APPROPRIATE CLASS)						INDIVIDUAL CONTRIBUTION AMOUNTS	DATE OF EACH INDIVIDUAL CONTRIBUTION	TOTAL OF CONTRIBUTOR'S CONTRIBUTIONS
	1	2	3	4	5	6			
Jill Adams	✓						400	1999-9-18	400
Ted Brady	✓						1010	1999-7-31	1010
Jim Jones	✓						500 300	1999-4-10 1999-5-11	800
Rachel Smith	✓						200 100	1999-1-15 1999-6-30	300
Nancy Wong	✓						\$30 monthly	January-December	360
ABC Corporation		✓					1000	1999-8-12	1000
Lane Consulting		✓					500	1999-12-12	500
RTD Signs- Rick Dunlop, sole proprietor						✓	350	1999-2-2	350
123 BC Ltd - John Doe/Mary Lamb						✓	750	1999-3-18	750
NT Union - John Smith, Jane Jones						✓	500	1999-12-31	500
TOTAL OF INDIVIDUAL CONTRIBUTIONS							A	6	5970

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

ORIGINAL — CHIEF ELECTORAL OFFICE
PLEASE KEEP A COPY FOR YOUR RECORDS

This form is available for public inspection at the Chief Electoral Office during regular office hours.

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.

- 1 Enter the date the prohibited contribution was received.
- 2 Enter a brief description of the circumstances of the prohibited contribution.
- 3 Enter the dollar value of the prohibited contribution. If the contribution was of goods or services, enter the fair market value.
- 4 Enter the date on which the prohibited contribution was returned to the contributor or remitted to the Chief Electoral Office (Elections BC).
- 5 Enter the total amount of all prohibited contributions.

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).

- 1 Enter the total number of fundraising functions held during the year. This must equal the number of fundraising function forms (S-F) submitted.
- 2 Enter the total gross fundraising function income from all fundraising functions in box A. This number is obtained by adding all the boxes K on all S-F forms.
- 3 Enter the total cost of all fundraising functions in box B. This number is obtained by adding all the boxes L on all S-F forms.
- 4 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. $\$450 - \$550 = (\$100)$).
- 5 Enter the total amount of gross income reported as political contributions in box D. This number is obtained by adding all the boxes F on all S-F forms.
- 6 Enter the total amount of gross income **not** reported as political contributions in box E. This number is obtained by adding all the boxes J on all S-F forms.
- 7 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, the Political Contributions of Money, Property or Services with a Value Greater than \$250 form (S-A1).



ELECTIONS BC
A non-partisan Office of the Legislature

SUMMARY OF FUNDRAISING FUNCTIONS
(Total amounts from all forms S-F)

Sm-F (03/01)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY Southern Vancouver Island Constituency Association – AAA Party	
Number of fundraising functions held	<input style="width: 100px;" type="text" value="3"/> 1
Total gross fundraising function income (sum of boxes K on all S-F)	<input style="width: 100px;" type="text" value="8 980"/> A 2
Total cost of fundraising functions (sum of boxes L on all S-F)	<input style="width: 100px;" type="text" value="3 575"/> B 3
Total net income (or loss) from fundraising functions (A – B)	<input style="width: 100px;" type="text" value="5 405"/> C 4
<hr/>	
Total amount of gross income reported as political contributions (sum of boxes F on all S-F)	<input style="width: 100px;" type="text" value="4 250"/> D 5
Total amount of gross income NOT reported as political contributions (sum of boxes J on all S-F)	<input style="width: 100px;" type="text" value="4 730"/> E 6
(boxes D + E must equal box A)	
<hr/>	
For election financing reports only (see instructions before completing this section)	
7	
Total cost of fundraising functions held during the campaign period, which did not incur net losses	<input style="width: 100px;" type="text"/> F
Total cost of fundraising functions held outside the campaign period	<input style="width: 100px;" type="text"/> G
Total net losses of fundraising functions which incurred net losses during the campaign period	<input style="width: 100px;" type="text"/> H

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. 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, then 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. An item or service, with a value of more than \$250, donated for sale at a fundraising function is a political contribution. Likewise, if a person buys an item or service at a fundraising function and pays more than the 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 and E and enter the total in box F.

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

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

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



ELECTIONS BC
A non-partisan Office of the Legislature

FUNDRAISING FUNCTION

(Submit a separate form for each function held)

S-F (03/01)

If form is for Nomination Contestant, please tick

PAGE 1
OF 3

NAME OF FILING ENTITY <i>Southern Vancouver Island Constituency Association – AAA Party</i>				
DATE OF EVENT (YYYY/MM/DD) <i>1999-04-28</i> 1	DESCRIPTION OF FUNDRAISING EVENT (IF A JOINT EVENT, IDENTIFY OTHER ENTITY) <i>dinner</i> 2			

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	<i>15</i> 3	<i>100</i> 4	<i>1500</i> 5	A	<input type="checkbox"/> 6
Purchases by individuals of more than \$250 worth of tickets	<i>10</i>	<i>50</i>	<i>500</i>	B	<input type="checkbox"/>
Purchases by individuals of tickets that are more than \$50 each	<i>5</i>	<i>100</i>	<i>500</i>	C	<input type="checkbox"/>

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

<i>Pass the hat</i> 7	<i>50</i> 8		D
			E

9

Total gross income reported as political contributions (A + B + C + D + E) *2550* **F**

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	<i>50</i> 10	<i>50</i> 11	<i>2500</i> 12	G	<input type="checkbox"/> 13

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

<i>Sale of hats and t-shirts</i> 14	<i>80</i> 15		H
			I

16

Total gross income not reported as political contributions (G + H + I) *2580* **J**

17

Total gross income (box F + J) *5130* **K**

18

Total cost of function *3200* **L**

19

Net income (loss) (box K – L) *1930* **M**



FUNDRAISING FUNCTION

(Submit a separate form for each function held)

S-F (03/01)

If form is for Nomination Contestant, please tick

PAGE 2
OF 3

NAME OF FILING ENTITY <i>Southern Vancouver Island Constituency Association – AAA Party</i>				
DATE OF EVENT (YYYY/MM/DD) <i>1999-02-04</i>	DESCRIPTION OF FUNDRAISING EVENT (IF A JOINT EVENT, IDENTIFY OTHER ENTITY) <i>spaghetti dinner and auction</i>			
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	<i>50</i>	<i>30</i>	<i>1500</i> 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	<input type="checkbox"/>
			E	<input type="checkbox"/>
Total gross income reported as political contributions (A + B + C + D + E)			<i>1500</i> F	<input type="checkbox"/>
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	<i>25</i>	<i>30</i>	<i>750</i> G	<input type="checkbox"/>
Other gross income not reported as contributions (provide full details)				
<i>Auction sales</i>			<i>650</i> H	<input type="checkbox"/>
			I	<input type="checkbox"/>
Total gross income not reported as political contributions (G + H + I)			<i>1400</i> J	<input type="checkbox"/>
Total gross income (box F + J)			<i>2900</i> K	<input type="checkbox"/>
Total cost of function			<i>375</i> L	<input type="checkbox"/>
Net income (loss) (box K – L)			<i>2525</i> M	<input type="checkbox"/>



ELECTIONS BC
A non-partisan Office of the Legislature

FUNDRAISING FUNCTION

(Submit a separate form for each function held)

S-F (03/01)

If form is for Nomination Contestant, please tick

PAGE 3
OF 3

NAME OF FILING ENTITY <i>Southern Vancouver Island Constituency Association – AAA Party</i>				
DATE OF EVENT (YYYY/MM/DD) <i>1999-07-03</i>	DESCRIPTION OF FUNDRAISING EVENT (IF A JOINT EVENT, IDENTIFY OTHER ENTITY) <i>bake sale</i>			
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				A
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)				
<i>Anonymous</i>		<i>200</i>		D
				E
Total gross income reported as political contributions (A + B + C + D + E)			<i>200</i>	F
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	<i>30</i>	<i>20</i>	<i>350</i>	G <input checked="" type="checkbox"/>
Other gross income not reported as contributions (provide full details)				
<i>Bake sale</i>		<i>400</i>		H
				I
Total gross income not reported as political contributions (G + H + I)			<i>750</i>	J
Total gross income (box F + J)			<i>950</i>	K
Total cost of function			<i>—</i>	L
Net income (loss) (box K – L)			<i>950</i>	M

This page left intentionally blank

S-L1 : Loans and Guarantees Received

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 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 a class 3, 4, 5 or 6 entity, 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 6 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 total original amount of loan or guarantee; that is, the amount that was initially lent or guaranteed.
- 6 Enter the total amount of the loan outstanding at December 31.
- 7 Enter the actual rate of interest being charged by the lender of the loan.
- 8 Enter the prime interest rate of the principal banker of the Province of B.C., at the time the rate of interest for the loan was set.
- 9 Enter the amount of interest payable at the prime rate. This field is calculated as follows:

original amount of loan (field 5)
times prime rate (field 8) (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 x 7% = \$70
 \$70 ÷ 12 = \$5.83
 \$5.83 x 6 months = \$35.00

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

original amount of loan (field 5)
times the interest rate (field 7) (to determine the annual cost of the loan)
divided by 12 (to determine monthly cost of loan)
times the number of months the loan was outstanding

e.g. \$1,000 x 5% = \$50
 \$50 ÷ 12 months = \$4.17
 \$4.17 x 6 months = \$25

Note: If you made installment payments on the loan, these formulas will not work. Instead, in field 10, enter the amount of interest actually paid, as reported to you by your lender.

- 11 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 field 11. Calculate this amount by subtracting the amount of interest being charged (field 10) from the amount of interest payable at prime rate (field 9). The total benefit (field 11) must be included in the political contributions reported on the Summary of Political Contributions by Class (Sm-C) and if applicable, on the S-A1. The benefit must also be included in the interest expense reported on the Statement of Income and Expenses (St-I&E).
- 12 Enter the total amount of original loans and guarantees.
- 13 Enter the total amount of loans outstanding on December 31 in box E.
- 14 Enter the total amount of political contributions due to interest rates lower than the prime rate in box F.

This page left intentionally blank

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.

- 1 Enter the date the loan or debt was forgiven or written off.
- 2 Enter the full name of lender or creditor – initials are not acceptable. If the lender or creditor is a numbered corporation or a class 3, 4, 5 or 6 contributor, the full names of two directors or principal officers must also be provided.
- 3 Tick the box under the applicable class of the lender or creditor. The 6 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 debt, such as prepayment or cancellation agreements.
- 5 Enter the total original amount of the loan or debt.
- 6 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 6 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.
- 7 Enter the total original amount of all loans or debts of which any part was forgiven or written off in box A.
- 8 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 a political contribution or a transfer, as applicable.

S-T-Rcv : Transfers Received

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

- 1 Enter the date the money, goods or services were received.
- 2 Enter the name of the entity making the transfer. This should be the full name of the registered political party, registered constituency association or candidate who gave the money, goods or services. For transfers of goods or services, provide details to describe the type of the goods or services.
- 3 Enter the total dollar value of the transfer. If the transfer was of goods or services, their fair market value should be recorded.
- 4 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 association and its candidates. These transfers are internal flows of money, goods and services and are not political contributions.

- 1 Enter the date the money, goods or services were given.
- 2 Enter the name of the entity which received the transfer. This should be the full name of the registered political party, registered constituency association or candidate to whom the money, goods or services were given. For transfers of goods or services, provide details to describe the type of the goods or services.
- 3 Enter the total dollar value of the transfer. If the transfer was of goods or services, their fair market value should be recorded.
- 4 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

Elections BC

Mailing address:

PO Box 9275 Stn Prov Govt
Victoria, B.C. V8W 9J6

Location: 333 Quebec Street, Victoria

Phone: (250) 387-5305

Toll-free: 1-800-661-8683

TTY: 1-888-456-5448

Fax: (250) 387-3578

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

Email: electionsbc@elections.bc.ca

Website: <http://www.elections.bc.ca>