



Registered Political Party's Fiscal Period Return

E-521

Form BBB

The Election Act, 1996

Section 250

(Form E-522)

(Oct 2017)

Date Received: April 25, 2020

AS REVIEWED

Saskatchewan Liberal Association

Name of Registered Political Party

December 31, 2019

For Fiscal Year Ending

TRR March 11/2020

THE SASKATCHEWAN LIBERAL ASSOCIATION

Notes to the Registered Political Party's Fiscal Period Return
December 31, 2019

1. Basis of Accounting

The Registered Political Party's Period Return (the "Return") has been prepared in accordance with the financial reporting provisions of Section 250 of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

The Return is prepared to assist the Chief Official Agent to meet the requirements of *The Election Act, 1996*. The Return is intended solely for the use of the Chief Official Agent and the Chief Electoral Officer. Accordingly, readers are cautioned that the Return may not be suitable for another purpose. *The Election Act, 1996* requires that the Return be made available for public inspection.

INDEPENDENT AUDITOR'S REPORT

To: Patricia Bellamy, Chief Official Agent for The Saskatchewan Liberal Association, Saskatchewan Section for submission to the Chief Electoral Officer of Saskatchewan in accordance with the section 250(4) of the Election Act, 1996.

Report of the Return

We have audited the accompanying Registered Political Party's Fiscal Period Return for The Saskatchewan Liberal Association which comprises the Summary of Contributions-Part 1 and the Summary of Expenditures-Part 11 for the fiscal period ending December 31, 2019.

This return has been prepared by the Chief Official Agent for the Registered Party based on the financial reporting provisions of Section 250 of *The Elections Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

The Chief Official Agent's Responsibilities for the Return

The Chief Official Agent of the registered party is responsible for the preparation of the Return in accordance with the financial reporting provisions of Section 250 of *The Elections Act, 1996* and the accounting guidelines issued by Elections Saskatchewan and for such internal control as the Chief Official Agent determines is necessary to enable the preparation of the fiscal period return that is free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Return based on our audit. We conducted our audit in accordance with Canadian general accepted auditing standards. Those standards require that we comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the Return is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Return. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Return, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation of the Return in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Chief Official Agent, as well as evaluating the overall presentation of the Return.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the party's accounting records and we were not able to determine whether any adjustments might be necessary to contributions and expenses.

Qualified Opinion

In our opinion, except for the possible effects of the matter in the "Basis for Qualified Opinion" paragraph, the fiscal period return for The Saskatchewan Liberal Association is prepared, in all material respects, in accordance with reporting provisions of Section 250 of *The Elections Act, 1996* and the accounting guidelines issued by Elections Saskatchewan, for the year ended December 31, 2019.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to the Note to The Return, which describes the basis of accounting. The Return is prepared to assist the Chief Official Agent to meet the requirements of *The Elections Act, 1996* and the accounting guidelines issued by Elections Saskatchewan. As a result, the Return may not be suitable for another purpose. Our report is intended solely for the Chief Official Agent and the Chief Electoral Officer, and should not be used by other parties.

Basis of Accounting and Restriction on Use

As required by Section 237(4) of *The Election Act, 1996*, in our opinion, the Return presents the information contained in the financial records on which it is based.

A1 Accounting Group LLP

Saskatoon, Canada
March 17, 2020

A1 Accounting Group LLP
Saskatoon, Saskatchewan

On Behalf of the

Saskatchewan Liberal Association
Name of Registered Political Party

Return

I, Pat Bellamy of _____
Name

Mailing Address (if different from the address above) Postal Code

Telephone Number _____
Residence Business Mobile

Email _____

in the Province of Saskatchewan, being the chief official agent of the above-named registered political

party make the following Return respecting the fiscal period of the party which commenced on the

1 day of January, 2019, and which ended on the

31 day of December, 2019.

Pat Bellamy
Signature of Chief Official Agent

Feb 23, 2020
Date

TedL Mar 11/2020

Part I

Contributions

(a) Summary of Contributions

List below, by class of contributor, the aggregate amounts of (A) contributions in excess of \$250.00, (B) contributions of \$250.00 or less but more than \$25.00, and (C) contributions of \$25.00 or less, and the number of contributors of each class who, in the fiscal period, have provided money, goods or services for the use of the registered political party by way of a gift, loan, advance, deposit, or other form of assistance (includes goods or services donated or provided at other than their true value).

Revised

Class of Contributor	Number of Contributors	Value of Contributions
1. Individuals 5	85	13,514.35
2. Corporations		
3. Trade Unions		
4. Unincorporated Organizations or Associations		
5. Any Other Persons or Groups of Persons	25	\$280.00
Totals	85	13,514.35

110

\$13,794.35

Note: Amounts received in respect of membership fees or dues are deemed to be contributions (s. 250(5)).

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Part I

Contributions

(b) Detail of Contributions

Contributions include money provided to or on behalf of the registered political party without compensation from the registered political party and includes donations in kind and membership fees or dues paid to the registered political party.

Detail of the name of and total amount received from each contributor included in classes 1 to 5 in Part (a) who have provided money, goods or services by way of a gift, loan, advance, deposit or other form of assistance must be reported in the aggregate by classification in the appropriate schedule. Such contributions are to be identified in one of three categories: (A) contributions in excess of \$250.00, (B) contributions of \$250.00 or less but more than \$25.00, and (C) contributions of \$25.00 or less. The sum of the categories should reflect the total contributions received, in the fiscal period, for the use of the registered political party in each classification schedule.

Where a corporation, trust fund or constituency association makes a contribution, pursuant to subsection 240(6) of *The Election Act, 1996*, each such contribution must be accompanied by a statement which sets out the name of the person who authorized the contribution on behalf of the corporation, trust fund or constituency association, and the name of and the amount contributed by each person who made a contribution in excess of \$250.00 in a year and whose contribution was used to make up the funds contributed by the corporation, trust fund or constituency association.

Where a registered party makes a contribution, pursuant to subsection 240(7) of *The Election Act, 1996*, each such contribution must be accompanied by a statement which sets out the name of and the amount contributed by each person who made a contribution in excess of \$250.00 in a year and whose contribution was used to make up the funds contributed by the registered party.

A true and correct copy, certified by the chief official agent, for each such statement of contribution received pursuant to subsections 240(6) and (7), must be affixed to this Return (ss. 250(3)).

Revenue received by a registered political party, during the fiscal period, from fund-raising activities, meetings and sales of material of a promotional nature are deemed contributions. The total net proceeds from each source indicated must be recorded and, in the aggregate, reported in this Return.

The value of donations in kind must be recorded and included as a contribution received by the chief official agent where claimed as an election expense. Accordingly, commercial value is an operating expense and a contribution concurrently.

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Schedule: 1. Individuals

(A) Contributions in excess of \$250.00

Note: List below all contributions where during the fiscal period the aggregate value of contributions exceeded \$250.00.

Name of Contributor	Amount

List additional contributors on separate sheet and affix to this Return.

List Attached yes Number of Pages 1
Yes / No

Number of Contributors 16
 Total Amount of all Category (A) Contributions 5A 6255.00

(B) Contributions of \$250.00 or less but more than \$25.00

Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons, of \$250.00 or less but more than \$25.00.

Number of Contributors 65
 Total Amount of all Category (B) Contributions 7189.35

(C) Contributions of \$25.00 or less

Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons, of \$25.00 or less.

Number of Contributors 4
 Total Amount of all Category (C) Contributions 70

Total Number of Contributors 85
Total Contributions (Sum of Categories (A), (B) and (C)) 13,514.35 ³

Enter Totals on Part 1(a) Summary of Contributions Line 1.

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Individual	Steiner, Eric	\$ 640.00
Individual	Barron , Herta	\$ 300.00
Individual	Bezaire, Leon	\$ 300.00
Individual	Brunet, Randy	\$ 300.00
Individual	Finucane, Helen	\$ 600.00
Individual	Goodale, Ralph	\$ 300.00
Individual	Hannan, Thomas	\$ 400.00
Individual	hiebert, gerry	\$ 330.00
Individual	Hill, Reid	\$ 390.00
Individual	Karwacki, David	\$ 600.00
Individual	Karwacki, Vic	\$ 400.00
Individual	Kochanik, Helen ,	\$ 330.00
Individual	Morris, John	\$ 325.00
Individual	Widdifield-Konkin, Leslie	\$ 300.00
Individual	McCrimmon, Eric	\$ 380.00
Individual	McAteer, Michael	\$ 360.00
		\$ 6,255.00

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agreed to SK Liberal donations spreadsheet

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FKL also 11/20/20
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Schedule: 2. Corporations

(A) Contributions in excess of \$250.00

Note: List below all contributions where during the fiscal period the aggregate value of contributions exceeded \$250.00.

Name of Contributor	Amount

List additional contributors on separate sheet and affix to this Return.

List Attached _____ Number of Pages _____
Yes / No

Number of Contributors _____

Total Amount of all Category (A) Contributions _____

(B) Contributions of \$250.00 or less but more than \$25.00

Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons, of \$250.00 or less but more than \$25.00.

Number of Contributors _____

Total Amount of all Category (B) Contributions _____

(C) Contributions of \$25.00 or less

Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons, of \$25.00 or less.

Number of Contributors _____

Total Amount of all Category (C) Contributions _____

Total Number of Contributors _____

Total Contributions (Sum of Categories (A), (B) and (C)) _____

Enter Totals on Part 1(a) Summary of Contributions Line 2.

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Schedule: 3. Trade Unions

(A) Contributions in excess of \$250.00

Note: List below all contributions where during the fiscal period the aggregate value of contributions exceeded \$250.00.

Name of Contributor	Amount

List additional contributors on separate sheet and affix to this Return.

List Attached _____ Number of Pages _____
Yes / No

Number of Contributors _____

Total Amount of all Category (A) Contributions _____

(B) Contributions of \$250.00 or less but more than \$25.00

Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons, of \$250.00 or less but more than \$25.00.

Number of Contributors _____

Total Amount of all Category (B) Contributions _____

(C) Contributions of \$25.00 or less

Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons, of \$25.00 or less.

Number of Contributors _____

Total Amount of all Category (C) Contributions _____

Total Number of Contributors _____

Total Contributions (Sum of Categories (A), (B) and (C)) _____

Enter Totals on Part 1(a) Summary of Contributions Line 3.

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Schedule: **4. Unincorporated Organizations or Associations**

(A) Contributions in excess of \$250.00

Note: List below all contributions where during the fiscal period the aggregate value of contributions exceeded \$250.00.

Name of Contributor	Amount

List additional contributors on separate sheet and affix to this Return.

List Attached _____ Number of Pages _____
Yes / No

Number of Contributors _____

Total Amount of all Category (A) Contributions _____

(B) Contributions of \$250.00 or less but more than \$25.00

Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons, of \$250.00 or less but more than \$25.00.

Number of Contributors _____

Total Amount of all Category (B) Contributions _____

(C) Contributions of \$25.00 or less

Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons, of \$25.00 or less.

Number of Contributors _____

Total Amount of all Category (C) Contributions _____

Total Number of Contributors _____

Total Contributions (Sum of Categories (A), (B) and (C)) _____

Enter Totals on Part 1(a) Summary of Contributions Line 4.

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Schedule: 5. Any Other Persons or Groups of Persons

(A) Contributions in excess of \$250.00

Note: List below all contributions where during the fiscal period the aggregate value of contributions exceeded \$250.00.

Name of Contributor	Amount

List additional contributors on separate sheet and affix to this Return.

List Attached _____ Number of Pages _____
Yes / No

Revised

Number of Contributors _____

Total Amount of all Category (A) Contributions _____

(B) Contributions of \$250.00 or less but more than \$25.00

Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons, of \$250.00 or less but more than \$25.00.

Number of Contributors _____

Total Amount of all Category (B) Contributions _____

(C) Contributions of \$25.00 or less

Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons, of \$25.00 or less.

Number of Contributors _____

Total Amount of all Category (C) Contributions _____

Total Number of Contributors _____

Total Contributions (Sum of Categories (A), (B) and (C)) _____

Enter Totals on Part 1(a) Summary of Contributions Line 5.

25 \$280.00

25 \$280.00

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Part I

Contributions

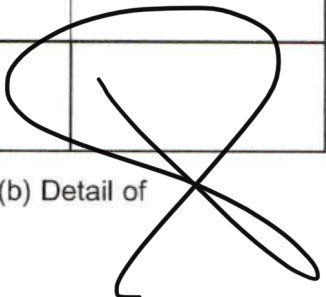
(c) Proceeds from Other Sources - Summary

Set out below the aggregate value of net proceeds received by the registered political party during the fiscal period from the sources as indicated.

Revised

Source	Amount
1. Sales of tickets to or monies paid to each dinner, rally, public meeting and other fund-raising function.	
2. Collections made at events mentioned in item 1 above or other events.	\$280.00
3. Sales of pins, buttons, flags, emblems, hats, banners, literature and other materials.	
Total	\$280.00

Enter Total on Schedule: 5. Any Other Persons or Groups of Persons of Part 1(b) Detail of Contributions



Part I

Other Revenue

(a) Income from Other Sources

Set out below the total value of income received by the registered political party during the fiscal period from the sources as indicated.

Revised

Source	Amount
1. Election Expenses/Auditor Reimbursement(s) X	857.20 \$577.20
2. Candidates' Excess Contributions	
3. Interest/Investment Income	
4. Other (Provide Details) X	359.03
Total	1216.23 \$926.23

(b) Cash on Hand

Set out the amount of money, securities or the equivalent of money that the registered political party has on hand at the end of the fiscal period.

① 11A 29,645.84 X

① Agrees to TRS Canada Trust December bank statement (as of) December 31

X agrees to Treasurer spread sheet

Part II

Expenditures

(a) Operating Expenditures

Set out below the total operating expenses of the registered political party during the fiscal period.

Note: Omit election expenses incurred which related to an election held during the fiscal period.

Operating Expenses	Amount
1. Salaries, Wages and Employee Benefits	
2. Travelling Expenses	574.41
3. Conventions and Meetings	2235.29
4. Rental (Premises, Equipment and Utilities)	
5. Advertising (Particulars to be set out in Part II(b))	
6. Printing, Stationery and Supplies	95.67
7. Postage	
8. Legal and Audit Fees	2775.00
9. Interest	1715.68
10. Taxes (Property)	
11. Other (Provide Details) Consulting Communication 7000 724.30	7724.30
Total	15,120.35

agrees to Treasurer subledger statement

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Part II

Expenditures

(b) Advertising Expenditures

Set out below the particulars of expenditures on advertising of the registered political party during the fiscal period.

Note: Subsection 243(4) limits the amount of money a registered party can spend during a fiscal period on advertising. This limit does not apply to election expenses which may be lawfully incurred by a registered political party.

Name of Broadcaster or Publisher	Date of Advertisement	Amount
Total		

Part II

Expenditures

(c) All Other Expenditures

Set out below any transfer of monies or other expenses incurred by the registered political party during the fiscal period.

Other Expenditures	Amount
1. Transfer to Provincial Constituencies and Candidates	
2. Transfer to Federal Electoral Districts	
3. Transfer to Registered Party	
4.	
5.	
6.	
7.	
8.	
9.	
Total	