



# Registered Political Party's Fiscal Period Return

**E-521**

The Election Act, 1996  
Section 250  
Revised: Feb 2024

AS REVIEWED



**Progressive Conservative Party**

Name of Registered Political Party

**2023**

For Fiscal Year Ending

**On Behalf of**

Progressive Conservative Party

Name of Registered Political Party

**Return**

I, Wayne Mastrachuk

Name

of Regina, Saskatchewan

City, Province

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, 2023, and which ended on the 31 day of December, 2023.



Signature of Chief Official Agent

April 17/2024

Date

## Independent Auditor's Report

---

To Wayne Mastrachuk, chief official agent for The Progressive Conservative Party of Saskatchewan for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 261 of *The Election Act, 1996*:

### Report on the Audit of the Financial Statements

#### Qualified Opinion

We have audited the Registered Political Party's Fiscal Period Return (The "Return") of The Progressive Conservative Party of Saskatchewan (the "Party"), which is comprised of Contributions, Other Revenue, and Expenditures for the year ended December 31, 2023.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the Registered Political Party's Fiscal Period Return of The Progressive Conservative Party of Saskatchewan for the year ended December 31, 2023, is prepared, in all material respects, in accordance with the reporting provisions of Section 250 of The Elections Act, 1996 in the prescribed form issued by Elections Saskatchewan.

#### Basis for Qualified Opinion

Due to the inherent nature of the transactions of a registered political association, the completeness of contributions, other revenues and expenses are not susceptible to satisfactory audit verification. Accordingly, our verification 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, other revenues or expenses.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Party in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

#### Responsibilities of Management and Those Charged with Governance for the Return

The Chief Official Agent is responsible for the preparation of the Return in accordance with the reporting provisions of Section 250 of The Elections Act, 1996 in the prescribed form issued by Elections Saskatchewan, and for such internal control as the Chief Official Agent determines is necessary to enable the preparation of the Return that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the registered political party's financial reporting process.



### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the Return as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Return.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Party's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Official Agent.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **Restriction on Use**

The Return was prepared by the Chief Official Agent to meet the requirements of The Elections Act, 1996. 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 any other parties.

### **Report on Other Legal and Regulatory Requirements**

As required by Section 238(6) of The Elections Act, 1996, in our opinion, the Return presents the information contained in the financial records on which it is based.

Regina, Saskatchewan

April 18, 2024

*MNP LLP*

Chartered Professional Accountants

**MNP**

**Part I**

**Contributions**

(a) Summary of Contributions

**I. Value 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).

Class of Contributor	Number of Contributors	Value of Contributions
1. Individuals	<del>36</del> 49	<del>\$ 2,585.00</del> \$ 3,590.00 ✓
2. Corporations	1	\$ 1,500.00 ✓
3. Trade Unions	0	\$ 0.00
4. Unincorporated Organizations or Associations	1	\$ 124,000.00 ✓
5. Any other Persons or Groups of Persons	0	\$ 0.00
6. Proceeds from Other Sources		\$ <del>900.00</del> 0
<b>Total</b>	<del>38</del> 51	<del>\$ 128,985.00</del> \$ 129,090.00

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

---

## 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.

Details 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 (s. 250).

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 election expense and a contribution concurrently.

**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 exceeds \$250.00.

Name of Contributor	Amount
Schmidt, Grant	\$ <del>400.00</del> 445.00
Schmidt, Kurt	\$ <del>400.00</del> 445.00
Schmidt, Sheron	\$ 400.00
Stephaniuk, Bernard	\$ 360.00

Number of Contributors 4 1,650.00  
 Total Amount of all Category (A) Contributions \$ ~~1,560.00~~ ✓

**(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 ~~3~~ 22 1,670.00  
 Total Amount of all Category (B) Contributions \$ ~~650.00~~ ✓

**(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 ~~29~~ 23 270.00  
 Total Amount of all Category (C) Contributions \$ ~~375.00~~ ✓

**Total Number of Contributors** ~~36~~ 49  
**Total Contributions** (Sum of Categories (A), (B), and (C)) \$ ~~2,585.00~~ 3,590.00

**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 exceeds \$250.00.

Name of Contributor	Amount
Bartlett Realty	\$ 1,500.00

Number of Contributors 1  
Total Amount of all Category (A) Contributions \$ 1,500.00

**(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 0  
Total Amount of all Category (B) Contributions \$ 0.00

**(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 0  
Total Amount of all Category (C) Contributions \$ 0.00

**Total Number of Contributors** 1  
**Total Contributions** (Sum of Categories (A), (B), and (C)) \$ 1,500.00



**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 exceeds \$250.00.

Name of Contributor	Amount
Number of Contributors	0
Total Amount of all Category (A) Contributions	\$ 0.00

**(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	0
Total Amount of all Category (B) Contributions	\$ 0.00

**(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	0
Total Amount of all Category (C) Contributions	\$ 0.00

<b>Total Number of Contributors</b>	<b>0</b>
<b>Total Contributions</b> (Sum of Categories (A), (B), and (C))	<b>\$ 0.00</b>

**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 exceeds \$250.00.

Name of Contributor	Amount
Progressive Conservative Party of Saskatchewan Trust Fund	\$ 124,000.00

Number of Contributors 1  
Total Amount of all Category (A) Contributions \$ 124,000.00

**(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 0  
Total Amount of all Category (B) Contributions \$ 0.00

**(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 0  
Total Amount of all Category (C) Contributions \$ 0.00

**Total Number of Contributors** 1  
**Total Contributions** (Sum of Categories (A), (B), and (C)) \$ 124,000.00

**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 exceeds \$250.00.

Name of Contributor	Amount
Number of Contributors	0
Total Amount of all Category (A) Contributions	\$ 0.00

**(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	0
Total Amount of all Category (B) Contributions	\$ 0.00

**(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	0
Total Amount of all Category (C) Contributions	\$ 0.00

<b>Total Number of Contributors</b>	0
<b>Total Contributions</b> (Sum of Categories (A), (B), and (C))	\$ 0.00

---

**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.

Source	Amount
1. Sales of tickets to or monies paid to each dinner, rally, public meeting and other fund-raising function.	\$ <del>900.00</del>
2. Collections made at events mentioned in item 1 above or other events.	\$ 0.00
3. Sales of pins, buttons, flags, emblems, hats, banners, literature and other materials.	\$ 0.00
<b>Total</b>	<b>\$ <del>900.00</del></b>

**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.

Source	Amount
1. Election Expenses / Auditor Reimbursement(s)	\$ 0.00
2. Candidates' Excess Contributions	\$ 0.00
3. Interest / Investment Income	\$ 0.00
4. Other (Details Below) • rebats, stripe, other	\$ 182.50
<b>Total</b>	<b>\$ 182.50</b>

(b) Cash on Hand

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

\$ 11,625.83

**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	\$ 0.00
2. Travelling Expenses	\$ 5,897.19
3. Conventions and Meetings	\$ 2,761.93
4. Rental (Premises, Equipment and Utilities)	\$ 47,029.86
5. Advertising (Particulars to be set out in Part II (b))	\$ <del>1,915.55</del>
6. Other Advertising (not subject to subsection 243(4))	\$ <del>0.00</del> 1,915.55
7. Printing, Stationery and Supplies	\$ 5,675.06
8. Postage	\$ 113.99
9. Legal and Audit Fees	\$ 12,015.75
10. Interest	\$ 0.00
11. Taxes (Property)	\$ 0.00

12. Other (Provide Details) <ul style="list-style-type: none"><li>• amortization, bank charges, insurance, misc, bookkeeping, telephone, contract work, dues and memberships</li></ul>	\$ 64,642.18
<b>Total</b>	\$ 140,051.51

**Part II**

**Expenditures**

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

(b) Advertising Expenditures

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

Vendor	Broadcaster / Publisher	Start Date	End Date	Amount
<del>Reactive Designs</del>		<del>01 Jan 2020</del>	<del>31 Dec 2020</del>	<del>\$ 1,015.55</del>
			<b>Total</b>	<b>\$ 1,015.55</b>

"Other Advertising"



---

**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	\$ 7,658.44
2. Transfer to Federal Electoral Districts	\$ 0.00
3. Transfer to Registered Party	\$ 0.00
<b>Total</b>	<b>\$ 7,658.44</b>



# Declaration of a Chief Official Agent of a Registered Political Party

I, Wayne Mastrachuk  
Name

of Regina, Saskatchewan  
City, Province


Chief Official Agent of Progressive Conservative Party

a registered political party, solemnly declare that I have examined the Fiscal Period Return, along with any attached certified statements, to be transmitted to the Chief Electoral Officer and now shown to me by the officer before whom this declaration is made, and that, to the best of my knowledge and belief, that Return and any attached certified statements are correct;

and I further solemnly declare that, except as specified in the Return, no money, security, or equivalent for money has been paid, advanced, given or deposited by anyone to me or, to the best of my knowledge and belief, to any other person for the purpose of defraying any expenses incurred on behalf of the registered political party or for promoting its aims;


and I further solemnly declare that, except as appears from that Return, I have not, and, to the best of my knowledge and belief, no person, club, society, company or association has, on behalf of the registered political party, made any payment or incurred any liability on account of or with respect to the conduct or management of the affairs of the registered political party;

and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the Canada Evidence Act.

  
Signature of Chief Official Agent

Signed and declared before me by the above-named Chief Official Agent at Regina in the

Province of Saskatchewan, on the 17 day of April, 2024.  
Day Month Year

  
A Commissioner for Oaths in and for the Province of Saskatchewan.  
My commission expires on the 31 day of March, 2029.

TIME RECEIVED  
April 17, 2024 at 11:15:50 AM CST

REMOTE CSID

DURATION  
71

PAGES  
4

STATUS  
Received

04/17/2024 WED 12:12 FAX

001/004

FAX 306-790-7990



# Statement of Contribution by a Corporation, Trust Fund or Constituency Association to a Registered Political Party

Form BBB

Revised: 2020

Contributor Progressive Conservative Party of Saskatchewan Trust Fund  
Name of Corporation, Trust Fund or Constituency Association

Address 643 Dieppe Drive Weyburn, SK S4H 3G4

643 Dieppe Drive Weyburn, SK S4H 3G4

Telephone Number ( 306 ) 520-3362

Postal Code

I, the undersigned, Cory Fiesel

having authorized to act for the Progressive Conservative Party of Saskatchewan Trust Fund  
Name of Corporation, Trust Fund or Constituency Association

submit the following statement of the individual sources and amounts making up the contribution (or the fund) of this corporation, trust fund or constituency association, and further that the total amount indicated is the amount contributed to the Progressive Conservative Party of Saskatchewan a registered political party in the Province of Saskatchewan.

Date

April 16/2024

Signature of Authorized Person

[Signature]

CHAIR - PC PARTY of SK  
Position Held  
TRUST FUND

I, the undersigned, chief official agent for Progressive Conservative Party of Saskatchewan  
Name of Registered Political Party

certify that the following record of contributions is a true and correct copy of the statement of contribution received by the above-named contributor pursuant to *The Election Act, 1996* (s. 240(6)).

Signature of Chief Official Agent

[Signature]

