



ELECTIONS BC

A non-partisan Office of the Legislature

Electoral Organization Annual Financial Report Completion Guide

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Introduction

This guide is an important aid in the completion of elector organization annual financial reports and should be used in conjunction with the reporting forms. Annual financial reports respecting the previous calendar year must be submitted by March 31.

This guide contains only summaries of the financing requirements and does not take precedence over the *Local Elections Campaign Financing Act*.

For more information and assistance completing your annual financial report, email electoral.finance@elections.bc.ca or call 1-800-661-8683.

The *Local Elections Campaign Financing Act* is also available for viewing [here](#) or can be purchased from Crown Publications (crownpub.bc.ca).

Privacy

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

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

Submitting the report

Your annual financial report must be received by Elections BC before 4:30 p.m., Pacific time, March 31. The report cover page ([Form 4445](#)) must be signed by the appointed financial agent and authorized principal official of the elector organization in order for the report to be accepted as filed. Forms can be found on our website at elections.bc.ca.

To ensure your report is received by Elections BC before the deadline, you may deliver it by:

- **Email (preferred):** Scanned reports and electronic signatures are acceptable and may be sent to electoral.finance@elections.bc.ca.
- **Fax:** toll-free to 1-866-466-0665
- **Mail:** a postmark is not acceptable as proof of delivery by the deadline, so ensure you mail the report well before the deadline: PO Box 9275 Stn Prov Govt, Victoria, BC V8W 9J6.
- **Courier:** ensure that you submit the report early enough for it to be received by the deadline: Suite 100 – 1112 Fort Street, Victoria , BC V8V 3K8.

- **Personally deliver the report:** to a [Service BC](#) office or Elections BC: Suite 100 – 1112 Fort Street, Victoria , BC V8V 3K8, Monday to Friday, 8:30 a.m. to 4:30 p.m. PST (Closed weekends and statutory holidays).

Note: not all Service BC offices will accept this report. Please check their website before personally attending the office to ensure this service is available: servicebc.gov.bc.ca/locations.

General instructions for all forms

Use the following checklist as you complete your annual financial report:

- Submit all relevant forms. As a minimum, the Cover Page (4445), the Statement of Assets and Liabilities (4446) and the Statement of Income and Expenses (4447) must be submitted. If you have any 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. Financial records must be kept in B.C. for 5 years after the compliance deadline for filing the annual financial report or supplementary report to which the records and material relate.
- Complete the detailed forms first and then carry forward the totals to the summary forms.
- Type or print neatly in ink. The reports will be available publicly for viewing in our office and on our Financial Reports and Political Contributions filing system.
- 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).
- Enter the name of your organization on every form. On the cover page, the name field is called “Full name of elector organization.” On every other form the name field is called “Name of elector organization”.
- Enter dates as YYYY/MM/DD – e.g. for January 31, 2021, enter 2021/01/31.

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

Step-by-step instructions

4445: Elector Organization Annual Financial Report Cover Page

The [4445 - Elector Organization Annual Financial Report Cover Page](#) is the page that must accompany all annual financial reports filed by elector organizations, including amended reports filed after the original report.

Before completing this form, you should know:

Other than this form ([4445](#)), the Statement of Assets and Liabilities ([4446](#)) and the Statement of Income and Expenses ([4447](#)), only relevant forms are required to be submitted to Elections BC. Indicate the forms you are submitting by checking the box next to the form name.

1. The reporting period is the calendar year prior to the March 31 filing deadline, from January 1 to December 31. If the elector organization is new, the reporting period is from the “as of” date on the Statement of Assets and Liabilities submitted as part of the registration application to December 31 of the reporting year. Enter dates as YYYY/MM/DD – e.g. for December 31, 2021, enter 2021/12/31.
2. Only add the amendment number if you are modifying an existing report. If it is your first time submitting this report, leave this blank.
3. List all jurisdictions where the elector organization is registered.
4. This form is publicly available, so you may list a mailing address, such as an office or PO Box address, instead of a home address for the financial agent.
5. This declaration must be signed and dated by the financial agent and authorized principal official registered with Elections BC.

If you are submitting the form by email, you have the option to sign and submit a scanned copy, or to use an electronic signature. Signing a false statement is a serious offence and is subject to significant penalties under section 65 of the *Local Elections Campaign Financing Act*.

For Period ¹ to ¹ Amendment # ²
YYYY / MM / DD YYYY / MM / DD

FULL NAME OF ELECTOR ORGANIZATION			
LEGAL NAME OF ELECTOR ORGANIZATION (IF DIFFERENT)			
JURISDICTION(S) ³			
FINANCIAL AGENT'S FULL NAME			
FINANCIAL AGENT'S MAILING ADDRESS ⁴			PHONE NUMBER
CITY / TOWN	PROV.	POSTAL CODE	EMAIL (OPTIONAL)

This financial report includes the following forms: FORMS CHECKLIST X

These forms must be included in all reports.	Statement of Assets and Liabilities	Form 4446	<input type="checkbox"/>
	Statement of Income and Expenses	Form 4447	<input type="checkbox"/>
These forms only need to be filed if there is information to report.	Summary of Campaign Contributions	Form 4448	<input type="checkbox"/>
	Campaign Contributions with a Total Value of \$100 or More	Form 4449	<input type="checkbox"/>
	Permissible Loans	Form 4450	<input type="checkbox"/>
	Prohibited Campaign Contributions and Loans	Form 4451	<input type="checkbox"/>
	Summary of Advertising Expenses by Class	Form 4452	<input type="checkbox"/>
	Summary of Fundraising Functions	Form 4453	<input type="checkbox"/>
	Fundraising Function	Form 4454	<input type="checkbox"/>
	Transfers Given to and Received by Candidates	Form 4455	<input type="checkbox"/>

DECLARATION: ⁵

I, the undersigned, declare that to the best of my knowledge and belief, this financial report completely and accurately discloses the information required under the *Local Elections Campaign Financing Act*.

SIGNATURE OF FINANCIAL AGENT	DATE (YYYY / MM / DD)
SIGNATURE OF AUTHORIZED PRINCIPAL OFFICIAL	DATE (YYYY / MM / DD)

WARNING: Signing a false statement is a serious offence and is subject to significant penalties.

Please submit your report to Elections BC: electoral.finance@elections.bc.ca

4446: Statement of Assets and Liabilities

The [4446 - Statement of Assets and Liabilities](#) form must always be completed and submitted. This form is used to list everything that is owned by the organization and everything that the organization owes to others as of December 31 of the reporting year.

1. Enter the date of December 31 and the year, i.e. 2021/12/31.

Current Assets:

2. For each type of current asset owned by the organization at December 31, enter the dollar value. Balance in other accounts should include any money in a non-campaign account owned by the elector organization. Accounts receivable is any amount of money that is owed to the organization as of December 31. Prepaid expenses are election expenses purchased during the year that were not used.
3. Enter a brief description and dollar value of any **other** type of current asset that is not listed. Attach extra pages if necessary to list each type of current asset.
4. Enter the total of all current assets into this box.

Fixed Assets:

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

Liabilities:

10. For each type of liability owed by the organization as of December 31, enter the dollar value of the amount owed. Accounts payable is any amount of money owed by the organization to another organization or individual as of December 31. Loan details must be reported on [Form 4450 – Permissible Loans](#).
11. Enter a brief description and dollar value of any **other** type of liability that is not listed. Attach extra pages if necessary to list each type of liability.
12. Enter the total of all liabilities into box B.
13. Enter the dollar amount of the accumulated surplus (the amount in Box A minus the amount in Box B) in box C. If there is a deficit, show this amount in brackets, e.g. \$300 - \$400 = (\$100).

STATEMENT OF ASSETS AND LIABILITIES

AS OF DATE (YYYY / MM / DD) 1

NAME OF ELECTOR ORGANIZATION															
Current Assets 2	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 2px;">Balance in campaign accounts</td> <td style="width: 40%; border: 1px solid black; height: 20px;"></td> </tr> <tr> <td style="padding: 2px;">Balance in other accounts</td> <td style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td style="padding: 2px;">Accounts receivable</td> <td style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td style="padding: 2px;">Inventory</td> <td style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td style="padding: 2px;">Investments</td> <td style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td style="padding: 2px;">Prepaid expenses</td> <td style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td style="padding: 5px;">Other (describe)</td> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Balance in campaign accounts		Balance in other accounts		Accounts receivable		Inventory		Investments		Prepaid expenses		Other (describe)	
Balance in campaign accounts															
Balance in other accounts															
Accounts receivable															
Inventory															
Investments															
Prepaid expenses															
Other (describe)															
Total Current Assets 3															
Total Current Assets 4															
Fixed Assets 5	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 2px;">Furniture and fixtures (less accumulated amortization)</td> <td style="width: 40%; border: 1px solid black; height: 20px;"></td> </tr> <tr> <td style="padding: 2px;">Office equipment (less accumulated amortization)</td> <td style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td style="padding: 2px;">Land and buildings (less accumulated amortization)</td> <td style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td style="padding: 5px;">Other (describe)</td> <td style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td style="padding: 2px;">(less accumulated amortization)</td> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Furniture and fixtures (less accumulated amortization)		Office equipment (less accumulated amortization)		Land and buildings (less accumulated amortization)		Other (describe)		(less accumulated amortization)					
Furniture and fixtures (less accumulated amortization)															
Office equipment (less accumulated amortization)															
Land and buildings (less accumulated amortization)															
Other (describe)															
(less accumulated amortization)															
Total Fixed Assets 6															
Total Fixed Assets 7															
Total Fixed Assets 8															
Total Assets 9 A															
Liabilities 10	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 2px;">Accounts payable</td> <td style="width: 40%; border: 1px solid black; height: 20px;"></td> </tr> <tr> <td style="padding: 2px;">Wages, salaries payable</td> <td style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td style="padding: 2px;">Loans payable</td> <td style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td style="padding: 5px;">Other (describe)</td> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Accounts payable		Wages, salaries payable		Loans payable		Other (describe)							
Accounts payable															
Wages, salaries payable															
Loans payable															
Other (describe)															
Total Liabilities 11															
Total Liabilities 12 B															
Accumulated Surplus (Deficit) (A – B) 13 C															

4447: Statement of Income and Expenses

The [4447 - Statement of Income and Expenses](#) form must always be completed and submitted. This form reports all income and expenses for the year.

1. Enter the total value of all campaign contributions received during the year, from all sources, as reported in box A on [Form 4448](#).
2. Enter the total fundraising function income not reported as campaign contributions, as reported in box E on [Form 4453](#).
3. Enter the total transfers received from candidates during the year, as reported in box A on [Form 4455](#).
4. Enter the value of income received in the box to the right of each type of income.
5. Enter a brief description and the amount of each other type of income earned. Attach extra pages if necessary to list each type of income.
6. Enter the total of the above amounts into box A.
7. In the box to the right of each type of expense, enter the value of the expenses incurred.
8. Enter the total cost of advertising, as reported in box A on [Form 4452](#).
9. Enter the total cost of fundraising functions, as reported in box B on [Form 4453](#).
10. Enter the total transfers given during the year, as reported in box B on [Form 4455](#).
11. Enter a brief description and the amount of each other type of expense incurred. Attach extra pages if necessary to list each type of expense.
12. Enter the total of the above amounts into box B.
13. 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.

STATEMENT OF INCOME AND EXPENSES

NAME OF ELECTOR ORGANIZATION	
Income	
Total value of campaign contributions (box E, Form 4448)	1
Total fundraising income not reported as campaign contributions (box E, Form 4453)	2
Total transfers received from candidate(s) (box A, Form 4455)	3
Advertising income	
Interest and investment income	
Product sales	
Rental income	
4	
Other income (describe)	5
Total Income	A 6
Expenses 7	
Accounting services	
Advertising (box A, Form 4452)	8
Amortization expense	
Bad debt expense	
Bank charges	
Conventions, workshops and meetings	
Donations and gifts	
Furniture and equipment	
Interest expense	
Office rent, utilities, insurance and maintenance	
Office supplies and stationery	
Postage and courier	
Professional services	
Research and data, including election surveys and polls	
Salaries and benefits	
Social functions	
Subscriptions and dues	
Telecommunications and information technology	
Travel	
Total cost of fundraising functions (box B, Form 4453)	9
Total transfers given to candidate(s) (box B, Form 4455)	10
Other expenses (describe)	11
Total Expenses	B 12
Period Surplus (Deficit) (A – B)	C 13

4448: Summary of Campaign Contributions

The [4448 - Summary of Campaign Contributions](#) form summarizes all campaign contributions accepted during the year.

1. Enter the name of each jurisdiction where campaign contributions were received.
2. For each jurisdiction, enter the number of contributors and the total value of contributions received from eligible individuals who made total contributions of less than \$100.
3. For each jurisdiction, enter the number of contributors and the total value of anonymous contributions received.
4. For each jurisdiction enter the total value of contributions from eligible individuals who made total contributions of \$100 or more. This is a summary of contributions reported on [Form 4449](#).
5. Enter the total amount of contributions received during the year per jurisdiction.
6. Enter the total value of all contributions to the elector organization in Box E.

NAME OF ELECTOR ORGANIZATION

PAGE

OF

Report total contributions by jurisdiction (name of municipality, school district, etc.) separately. Attach additional forms as necessary. Contributions must be accepted only from eligible individuals.

Jurisdiction 1

Number of contributors who gave less than \$100		Total value of contributions of less than \$100	2	A
Number of anonymous contributors		Total value of anonymous contributions	3	B
		Total value of contributions of \$100 or more (sum of boxes A from all Forms 4449)	4	C
		Sum of all contributions for jurisdiction (A + B + C)	5	D

Jurisdiction

Number of contributors who gave less than \$100		Total value of contributions of less than \$100		A
Number of anonymous contributors		Total value of anonymous contributions		B
		Total value of contributions of \$100 or more (sum of boxes A from all Forms 4449)		C
		Sum of all contributions for jurisdiction (A + B + C)		D

Jurisdiction

Number of contributors who gave less than \$100		Total value of contributions of less than \$100		A
Number of anonymous contributors		Total value of anonymous contributions		B
		Total value of contributions of \$100 or more (sum of boxes A from all Forms 4449)		C
		Sum of all contributions for jurisdiction (A + B + C)		D

Total value of contributions to elector organization

6 **E**

(sum of boxes D on all Forms 4448)

4449: Campaign Contributions with a Total Value of \$100 or More

The [4449 - Campaign Contributions with a Total Value of \\$100 or more](#) is used to report all eligible individuals who made campaign contributions during the year that have a total value of \$100 or more. Contributions of goods and services must be recorded at their fair market value. The contributions are to be reported per jurisdiction. Use separate forms for contributions from additional jurisdictions. Use additional pages of this form if necessary.

1. Enter the jurisdiction where campaign contributions were received.
2. Enter the full name of contributor; initials are not acceptable.
3. Enter the contributor's residential address.
4. Enter the date on which each separate contribution was received.
5. Enter the value of each separate contribution made during the year by that contributor.
6. Enter the total value of all contributions made by each eligible individual who made total contributions of \$100 or more during the year.
7. Enter the total of all contributions. The amount reported in box A must be carried forward to box A on the [Summary of Campaign Contributions Form 4448](#).

**CAMPAIGN CONTRIBUTIONS WITH A
TOTAL VALUE OF \$100 OR MORE**

4449
(22/01)

NAME OF ELECTOR ORGANIZATION

PAGE

Fill in a separate form (or forms) for each jurisdiction.

JURISDICTION **1**

OF

2 FULL NAME OF CONTRIBUTOR	3 CONTRIBUTOR'S RESIDENTIAL ADDRESS			4 DATE RECEIVED (YYYY/MM/DD)	5 CONTRIBUTION AMOUNT	6 TOTAL OF CONTRIBUTOR'S CONTRIBUTIONS
	ADDRESS	CITY	PROV. POSTAL CODE			
TOTAL OF INDIVIDUAL CONTRIBUTIONS \$ <input type="text"/>						7 <input type="text"/>

This form is available for public inspection.
Addresses will be obscured.
PLEASE KEEP A COPY FOR YOUR RECORDS

This information is collected under the authority of the Local Elections Campaign Financing Act and the Freedom of Information and Protection of Privacy Act.
The information will be used to administer provisions under the Local Elections Campaign Financing Act. Questions can be directed to:
Privacy Officer, Elections BC 1-800-661-8683; privacy@elections.bc.ca or PO Box 9275 Stn Prov Govt, Victoria, BC V8W 9J6

4450: Permissible Loans

The [4450 - Permissible Loans](#) form is used to report all loans that have an outstanding balance as of December 31 or were received by your organization during the year, even if those loans were completely paid off or forgiven before December 31.

Enter only those fields which are applicable.

1. Enter the full name of the lender; initials are not acceptable.
2. Enter the jurisdiction if the loan is received from an eligible individual.
3. Enter the residential address of the lender if the loan is received from an eligible individual.
4. Enter the date the loan was received.
5. Enter the date the loan is due to be repaid.
6. Enter the total original amount of the loan.
7. Enter the total amount of the loan outstanding as of December 31.
8. Enter the actual rate of interest being charged by the lender of the loan.
9. Enter the prime interest rate set by the principal banker of the [Province of B.C.](#), at the time the rate of interest for the loan was set.
10. Enter the total amount of all loans received in box B.

NAME OF ELECTOR ORGANIZATION

PAGE
OF

Complete one entry for each permissible loan received. Attach additional forms if necessary.

LOAN

FULL NAME OF LENDER ①	JURISDICTION (IF INDIVIDUAL) ②
RESIDENTIAL ADDRESS OF LENDER (IF INDIVIDUAL) ③	

LOAN DETAILS

DATE RECEIVED (YYYY/MM/DD) ④	DATE DUE (YYYY/MM/DD) ⑤	\$ ORIGINAL AMOUNT OF LOAN ⑥	A
\$ AMOUNT OF LOAN OUTSTANDING ⑦	LOAN INTEREST RATE % ⑧	PRIME RATE* % ⑨	

LOAN

FULL NAME OF LENDER	JURISDICTION (IF INDIVIDUAL)
RESIDENTIAL ADDRESS OF LENDER (IF INDIVIDUAL)	

LOAN DETAILS

DATE RECEIVED (YYYY/MM/DD)	DATE DUE (YYYY/MM/DD)	\$ ORIGINAL AMOUNT OF LOAN	A
\$ AMOUNT OF LOAN OUTSTANDING	LOAN INTEREST RATE %	PRIME RATE* %	

TOTAL AMOUNT OF ALL LOANS RECEIVED
(Sum of boxes A on all Forms 4450)

⑩	B
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***PRIME RATE**

REQUIRED FOR LOANS FROM SAVINGS INSTITUTIONS – AVAILABLE ON ELECTIONS BC WEBSITE

4451: Prohibited Campaign Contributions and Loans

The [4451 - Prohibited Campaign Contributions and Loans form](#) is used to report any contributions or loans which were received but were not permitted to be made under the *Local Elections Campaign Financing Act* (LECFA). LECFA requires the financial agent to return any prohibited contributions or loans, or an amount equal to the value of the contribution or loan, to the contributor or lender within 30 days of becoming aware of the contravention. If this is not possible, the contribution or loan must be remitted to Elections BC within 30 days.

Prohibited Contributions:

1. Tick the box to indicate if the prohibited contribution was received from an individual, organization, or was anonymous.
2. Enter the date the prohibited contribution was received.
3. Enter the 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 Elections BC.
5. Enter a brief description of the circumstances of the prohibited contribution.
6. Enter the full name of the individual or organization which made the prohibited contribution.
7. Enter the jurisdiction where the prohibited contribution was made.
8. Enter the address of the organization which made the prohibited contribution, if applicable. Note that the address is not required to be reported if the contribution was from an individual.

Prohibited Loans:

9. Enter a description of how the prohibited loan was received.
10. Enter the date the loan was returned to the lender.
11. Enter the full name of the lender.
12. Enter the jurisdiction of the campaign the prohibited loan was made to.
13. Enter the date the prohibited loan was received.
14. Enter the date the prohibited loan is due.
15. Enter the original amount of the loan.
16. Enter the loan interest rate.
17. Enter the prime interest rate set by the principal banker of the [Province of B.C.](#), at the time the rate of interest for the loan was set.

NAME OF ELECTOR ORGANIZATION	PAGE <input style="width: 40px;" type="text"/>
	OF <input style="width: 40px;" type="text"/>

Complete one entry for each prohibited campaign contribution or loan received. Attach additional forms if necessary.

PROHIBITED CONTRIBUTION				
RECEIVED FROM 1 <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> ORGANIZATION <input type="checkbox"/> ANONYMOUS	DATE RECEIVED 2 (YYYY/MM/DD)	\$ VALUE 3	DATE RETURNED 4 (YYYY/MM/DD)	OR DATE REMITTED TO ELECTIONS BC (YYYY/MM/DD)
DESCRIPTION OF HOW THE PROHIBITED CONTRIBUTION WAS RECEIVED 5				
FULL NAME OF INDIVIDUAL OR ORGANIZATION 6			JURISDICTION 7	
ADDRESS OF ORGANIZATION, IF APPLICABLE 8				

PROHIBITED LOAN			
DESCRIPTION OF HOW THE PROHIBITED LOAN WAS RECEIVED 9			DATE RETURNED TO LENDER 10 (YYYY/MM/DD)
FULL NAME OF LENDER 11		JURISDICTION 12	
DATE RECEIVED (YYYY/MM/DD) 13	DATE DUE (YYYY/MM/DD) 14	\$ ORIGINAL AMOUNT OF LOAN 15	
LOAN INTEREST RATE % 16		PRIME RATE* % 17	

***PRIME RATE**
REQUIRED FOR LOANS FROM SAVINGS INSTITUTIONS – AVAILABLE ON ELECTIONS BC WEBSITE

4452: Summary of Advertising Expenses by Class

The [4452 - Summary of Advertising Expenses by Class](#) form is used to report any advertising expenses incurred during the year. For each class of advertising report the total expenses in that category.

1. In the box to the right of each type of advertising expense, enter the value of expenses incurred.
2. Enter a brief description and the amount of each other type of advertising expense incurred. Attach extra pages if necessary to list each type of advertising expense.
3. Enter the total amount of all advertising expenses in box A.

SUMMARY OF ADVERTISING EXPENSES BY CLASS

NAME OF ELECTOR ORGANIZATION	
Commercial canvassing in person, by telephone or over the internet	1
Newspapers and periodicals	
Promotional materials, including newsletters, brochures, buttons and novelty items	
Radio	
Search engine marketing and optimization	
Signs	
Social media	
Television	
Website displays	
Other forms of advertising (describe)	2
Total value of advertising	3 A

4453: Summary of Fundraising Functions

The [4453 - Summary of Fundraising Functions](#) form summarizes information from all fundraising functions held during the year. These amounts are obtained by totaling all of the individual fundraising function [Forms 4454](#).

1. Enter the total number of fundraising functions held during the year in all jurisdictions. This must equal the number of fundraising function [Forms 4454](#) submitted.
2. Enter the total fundraising function income from all fundraising functions in box A. This number is obtained by adding all the boxes G on all [Forms 4454](#).
3. Enter the total cost of all fundraising functions in box B. This number is obtained by adding all the boxes H on all [Forms 4454](#).
4. Calculate the net income (or 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 fundraising income reported as campaign contributions in box D. This number is obtained by adding all the boxes C on all [Forms 4454](#).
6. Enter the total amount of fundraising income not reported as campaign contributions in box E. This number is obtained by adding all the boxes F on all [Forms 4454](#).

SUMMARY OF FUNDRAISING FUNCTIONS

NAME OF ELECTOR ORGANIZATION

Number of fundraising functions held (all jurisdictions)

	1
--	----------

Total fundraising function income (sum of boxes **G** from all Forms 4454)

	A	2
--	----------	----------

Total cost of fundraising functions (sum of boxes **H** from all Forms 4454)

	B	3
--	----------	----------

Total net income (or loss) from fundraising functions (**A** – **B**)

	C	4
--	----------	----------

Total amount of fundraising income reported as campaign contributions
(sum of boxes **C** from all Forms 4454)

	D	5
--	----------	----------

Total amount of fundraising income not reported as campaign contributions
(sum of boxes **F** from all Forms 4454)

	E	6
--	----------	----------

(Boxes **D** + **E** must equal box **A**)

4454: Fundraising Function

The [4454 - Fundraising Function](#) form is used to report any fundraising functions held for the purpose of raising funds for your elector organization.

Reporting fundraising functions is complicated and financial agents should carefully read the appropriate sections in the [Guide to Local Elections Campaign Financing in BC for Elector Organizations and Their Financial Agents](#). If any clarification is needed please contact our office for assistance.

If a fundraising function is co-sponsored between a registered elector organization and a candidate or candidates, 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.

Note that elector organizations are not permitted to have shared expenses with other elector organizations.

Some types of fundraising function income are campaign 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 campaign contributions.

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

1. The jurisdiction the event is being held to raise funds for,
2. The date of the event, and
3. A brief description of the event.

Top portion – Fundraising income reported as campaign contributions:

If a fee is charged to attend a fundraising function, the ticket price is a campaign contribution if an individual purchases more than \$50 worth of tickets.

- 4.** Enter the number of tickets sold to eligible individuals that purchased more than \$50 worth of tickets.
- 5.** Enter the amount of money charged per ticket. If tickets were sold at different prices, enter the highest price paid for a ticket.
- 6.** Enter the total charges collected in box A. 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.
- 7.** If tickets were sold at different prices tick this box.
- 8.** Enter the number of eligible individuals that purchased these tickets.
- 9.** Enter the details of any other fundraising income (other than ticket sales) reported as contributions, including anonymous contributions.
- 10.** Other fundraising contributions also can include items donated for sale or auction at the event. For example, if at the fundraiser a TV is contributed by an eligible individual for sale or auction at the fundraiser, and the fair market value is \$500; the individual has made a \$500 contribution.

Additionally, other fundraising contributions may also include items purchased at the fundraising function for more than their fair market value. For example if an eligible individual buys the above TV for \$600, then their contribution will be \$100, which is the price paid less the fair market value ($\$600 - \$500 = \$100$).

Enter the total amount of other income reported as contributions in box B as required (in the above example this would be \$600; \$500 from the eligible individual who contributed the TV, and \$100 from the eligible individual who paid over market value).

- 11.** Enter the total fundraising income reported as campaign contributions (box A + box B) in box C.

Bottom portion – Fundraising income not reported as campaign contributions:

If there is a fee charged to attend a fundraising function and an individual purchases \$50 or less worth of tickets, the ticket price is not a campaign contribution.

12. Enter the number of tickets that were sold for \$50 or less to individuals.
13. Enter the amount of money charged per ticket. If tickets were sold at different prices, enter the highest price paid for a ticket.
14. Enter the total charges collected in box D. 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.
15. Tick this box if the tickets were sold at different prices.
16. Enter the total number of individuals that purchased tickets.
17. Enter the description of any type of income (other than ticket sales) which is not a campaign contribution. Other fundraising income not reported as campaign contributions can include the sale of goods or services for less than their fair market value. For example, if someone buys the TV with a market value of \$500 for \$400, the \$400 is disclosed as other income and is not a campaign contribution.
18. Enter the value of income (other than ticket sales) which is not a campaign contribution in boxes E as required.
19. Add boxes D and E and enter the total in box F as the total fundraising income not reported as campaign contributions.
20. Add boxes C and F and enter the total in box G as total fundraising income.
21. Enter the total cost of the function in box H.
22. Calculate the net income (loss) from the fundraising function by subtracting box H from box G. Enter this amount in box I. If the net income is less than zero, show the amount in brackets to indicate a loss.

The totals from the [4454 Fundraising Function Forms](#) must be carried to the [4453 Summary of Fundraising Functions Form](#).

NAME OF ELECTOR ORGANIZATION	JURISDICTION 1	PAGE <input style="width: 20px;" type="text"/>
DATE OF FUNCTION (YYYY/MM/DD) 2	DESCRIPTION OF FUNDRAISING FUNCTION 3	OF <input style="width: 20px;" type="text"/>

Submit a separate form for each function held.

FUNDRAISING INCOME REPORTED AS CAMPAIGN CONTRIBUTIONS (All income reported as campaign contributions must also be included on Form 4448 and, if applicable, Form 4449)

	NUMBER OF TICKETS SOLD #	x	CHARGE PER TICKET \$	=	TOTAL CHARGES COLLECTED \$	A	TICK IF CHARGE PER TICKET VARIES ✓
Purchases by eligible individuals of more than \$50 worth of tickets	4	x	5	=	6	A	7
Number of eligible individuals that purchased tickets	8						
Other fundraising income reported as contributions, including anonymous contributions (provide full details)							
	9		\$		10	B	
Total fundraising income reported as campaign contributions (A + B)						\$ 11	C

FUNDRAISING INCOME NOT REPORTED AS CAMPAIGN CONTRIBUTIONS

	NUMBER OF TICKETS SOLD #	x	CHARGE PER TICKET \$	=	TOTAL CHARGES COLLECTED \$	D	TICK IF CHARGE PER TICKET VARIES ✓
Purchases by eligible individuals of \$50 or less worth of tickets	12	x	13	=	14	D	15
Number of eligible individuals that purchased tickets	16						
Other fundraising income not reported as contributions (provide full details)							
	17		\$		18	E	
Total fundraising income not reported as campaign contributions (D + E)						\$ 19	F
Total fundraising income (C + F)						\$ 20	G
Total cost of function						\$ 21	H
Net income (loss) (G - H)						\$ 22	I

4455: Transfers Received From or Given to Candidates

The [4455 - Transfers Received From or Given to Candidates](#) form is used to report transfers between a registered elector organization and its candidates. Transfers are non-reciprocal exchanges of money, goods and services.

1. Enter the date the money, goods or services were received or given.
2. Enter the name of the candidate making or receiving the transfer. For transfers of goods or services, provide details to describe the type of the goods or services.
3. Enter the jurisdiction of the campaign the transfer was made to or from.
4. Enter the total value of the transfer received. If the transfer was of goods or services, their fair market value should be recorded.
5. Enter the total value of the transfer given. If the transfer was of goods or services, their fair market value should be recorded.
6. Enter the total amount of transfers received. This total (box A) must be reported as income on [Form 4447](#).
7. Enter the total amount of transfers given. This total (box B) must be reported as an expense on [Form 4447](#).

**TRANSFERS RECEIVED FROM
OR GIVEN TO CANDIDATES**

4455
(22/01)

NAME OF ELECTOR ORGANIZATION

PAGE _____
OF _____

1 DATE OF TRANSFER (YYYY/MM/DD)	2 NAME OF CANDIDATE TRANSFER WAS RECEIVED FROM OR GIVEN TO*	3 JURISDICTION	4 VALUE OF TRANSFER RECEIVED	5 VALUE OF TRANSFER GIVEN
* For transfers of goods or services, include a description.			TOTAL \$ 6 A \$ 7 B	

This form is available for public inspection. PLEASE KEEP A COPY FOR YOUR RECORDS

This information is collected under the authority of the *Local Elections Campaign Financing Act* and the *Freedom of Information and Protection of Privacy Act*. The information will be used to administer provisions under the *Local Elections Campaign Financing Act*. Questions can be directed to: Privacy Officer, Elections BC 1-800-661-8683, privacy@elections.bc.ca or PO Box 9275 Stn Prov Govt, Victoria, BC V8W 9J6

Questions?

For more information

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

or contact

Elections BC

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