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ELECTIONS MANITOBA

SIMON HALL C.P.A.
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INDEPENDENT AUDITOR'S REPORT

To: Sarah Borbridge, Official Agent for Damon Bath, and Damon Bath, the Candidate

Qualified Opinion

I have audited the accompanying Form 922, Candidates Financial Statements and Supporting Schedules, which is comprised of the Statement of Assets, Liabilities and Surplus/(Deficit) as at December 4, 2023, Statement of Income, Expense and Transfers for the Candidacy of Damon Bath for the candidacy period from September 11, 2023 to December 4, 2023 relating to the election held on October 3, 2023 in the Electoral Division of St. Boniface and a note describing the basis of accounting (the "statements").

In my opinion, except for the possible effects of the matter described in the *Basis For Qualified Opinion paragraph*, Form 922, Candidates Financial Statements and Supporting Schedules for Damon Bath for the candidacy period September 11, 2023 to December 4, 2023 in the Electoral Division of St. Boniface are prepared, in all material respects, in accordance with the financial reporting provisions of The Election Financing Act of Manitoba and *Accounting Guide - Accounting for Purposes of The Election Financing Act* issued by the Chief Electoral Officer.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions and donations in-kind income and expenses is not susceptible to satisfactory audit verification. According, my verification of contributions and donation in-kind income and expenses was limited to the amounts recorded in the candidate's electoral campaign records and I were not able to determine whether any adjustments might be necessary to assets and liabilities at December 4, 2023, income and expenses for the candidacy period September 11, 2023 to December 4, 2023, and the campaign period surplus/(deficit) as at December 4, 2023.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Statements section of my report. I am independent of the candidate in accordance with the ethical requirements that are relevant to my audit of the Statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with those requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Use

Without modifying my opinion, I draw attention to Note 1 to the Statements, which describe the basis of accounting. The Statements are prepared to assist the candidacy of Damon Bath to meet the requirements of the Election Financing Act of Manitoba. As a result, the Statements may not be suitable for another purpose.

Responsibility of Management and Those Charged with Governance for the Statements

The Official Agent and the candidate are responsible for the preparation and fair presentation of the Statements (Form 922 - Candidates Financial Statements and Supporting Schedules), in accordance with the accounting requirements of The Election Financing Act of Manitoba and Accounting Guide - Accounting for the purposes of the Elections Financing Act, and for such internal control as determined is necessary to enable the preparation of Statements (Form 922) that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Audit of the Statements

My objectives are to obtain reasonable assurance about whether the statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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 these statements. As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

Identify and assess the risks of material misstatement of the 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 my 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 Campaign's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Evaluate the overall presentation, structure and content of the statements, including the disclosures, and whether the statements represent the underlying transactions and events in a matter that achieves fair presentation.

I 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 I identify during my audit.

S Hall

SIMON HALL
CHARTERED PROFESSIONAL ACCOUNTANT

Winnipeg, Manitoba
February 5, 2023

Note 1. Basis of accounting

Form 922, Candidate's Financial Statements (the "Statements") have been prepared in accordance with the accounting requirements of the *Elections Financing Act* of Manitoba and *The Accounting Guide - Accounting for Purposes of The Election Financing Act* issued by the Chief Electoral Officer.

The Statements are prepared to assist the Official Agent and the Candidate to meet the requirements of *The Election Financing Act* of Manitoba. The Statements are intended solely for the use of the Official Agent, the Candidate and the Chief Electoral Officer. Accordingly, readers are cautioned that the Statements may not be suitable for another purpose.

922 Candidate's Financial Statements and Supporting Schedules

Elections Manitoba

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ELECTIONS MANITOBA

To be filed within four months after election day.

For the candidacy period

DATE	To	DATE
Sept 11, 2023		December 4, 2023

Candidate

NAME
Damon Bath

ELECTORAL DIVISION
St. Boniface

REGISTERED PARTY / INDEPENDENT
Communist Party of Canada - Manitoba

Official Agent

NAME
Sarah Borbridge

Auditor

NAME OF AUDITOR
Simon Hall CPA

NAME OF PUBLIC ACCOUNTANT TO WHOM INQUIRY MAY BE DIRECTED (if different than above)

DECLARATION

I, the undersigned official agent, hereby file a completed Form 922 – *Candidate's Financial Statements and Supporting Schedules* – along with an Auditor's Report from a qualified auditor. I declare that to the best of my knowledge and belief the information contained herein is complete, true and correct and in compliance with *The Election Financing Act*.

Signature of official agent

02/20/2024
Date (mm/dd/yyyy)

Statement of Assets, Liabilities and Surplus (Deficit) as at the End of the Candidacy Period

Assets

100	Cash	$ 0	
110	Accounts receivable		
115	Inventory*		
	Other assets (provide details)		
130			
135			

190 Total assets (total of lines 100 to 135) line 190 $ 0

Liabilities and Surplus

200	Accounts payable	$ 0	From line 840
205	Overdraft/ line of credit**		
220	Loans**		
	Other liabilities (provide details)		
230			
240			
275	Candidacy period surplus/(deficit)	0	From line 440

Lines 190 and 290 must be the same.

290 Total liabilities and surplus (total of line 200 to 275) line 290 $ 0

* Inventory as of the end of the candidacy period would include items purchased but not used (i.e. expensed). Inventory should also be taken as of 8 p.m. on election day in order to exclude the value from the amount reported as election expenses.

** A written copy of each loan agreement must be filed separately if there was a loan, line of credit, or bank overdraft in existence at any time to the candidate during the candidacy period.

Statement of Income, Expenses and Transfers for the Candidacy Period

Income and Transfers

300	Contributions	$	← From line 630, column C
310	Transfers from constituency associations		← From line 760
320	Transfers from endorsing registered party	106.40	← From line 720
330	Fundraising		
	Other income (provide details)		
360			

390 Total income and transfers (total of lines 300 to 360) line 390 $ 106.40

Expenses and Transfers

400	Election expenses	$ 106.40	← From line 595
405	Non – election expenses		← From line 590, column D
415	Transfer of money to endorsing registered party		
420	Transfer of property and services to endorsing registered party		

430 Total expenses and transfers (total of line 400 to 420) line 430 $ 106.40

440 Total period surplus/ (deficit) (line 390 minus line 430) line 440 $ 0

To line 275

Schedule 1 – Expenses (INCLUDING NON-MONETARY EXPENSES)

	Election expenses used in election period					
	A Cash/Credit	B Non-monetary	C Property and services used and received through transfers	D Non-election expenses in candidacy period	E Total expenses (columns A plus B plus C plus D)	
500 Advertising			106.40	0	106.40	
505 Posters, pamphlets, promotional						
511 Disability						From schedule 7, line 850
512 Child care						From schedule 8, line 860
515 Fundraising						
520 Furniture and equipment rental						
525 Honoraria/salaries						
530 Interest and bank charges						
535 Audit fee (amount in excess of subsidy)						
545 Office occupancy (rent, utilities)						
550 Office supplies and postage						
555 Polling (opinion surveys/market research)						
560 Signs and structural support						
565 Transportation, accommodation and food						
570 Telephone						
575 Personal						
Other (provide details)						
580 ______						
585 ______						
590 **Total** (Total of 500 to 585)			106.40	To line 405	106.40	

595 Total election expenses (Total of line 590 column A, B and C): 106.40 ← To line 400

Provide the amount of bank charges and loan interest incurred from election day to four months after election day. (Not required if candidate did not qualify for reimbursement)

Loan interest line 597 $ ______________

Bank Charges line 598 $ ______________

Schedule 2 – Contributions to a Candidate
(INCLUDING NON-MONETARY CONTRIBUTIONS)

A. Contribution summary

		A	B	C (A plus B)
	Aggregate contributions	**Monetary contributions**	**Non-monetary contributions**	**Total of all contributions**
600	**$250 or more**			
610	**Less than $250**			
630	**Total**	**$**	**$**	**$**

To line 300

B. Contributions of $250 or more

Complete part B only if the aggregate value of the contributions (monetary and non-monetary) from any individual normally resident in Manitoba was $250 or more.

Name of contributor	$ Aggregate value of contribution

Additional pages attached? Yes _____ No _____

Schedule 3 – Transfers from Endorsing Registered Party

Complete only if the candidate's campaign received transfers from the endorsing registered party:

A. Total value of all **cash transfers** received during the candidacy period from the endorsing registered party:	line 700	$
B. Total value of all **transfers of property or services** received during the candidacy period from the endorsing registered party:	line 710	$ 106.40
C. Total transfers from endorsing registered party: (total of line 700 to 710)	line 720	$ 106.40 ← **To line 320**
D. If you entered an amount on line 710, report the value of property or services that were **used** in the election period:	line 730	$ 106.40

Schedule 4 – Transfers from Candidate's Constituency Association

Complete only if the candidate's campaign received transfers from the constituency association:

A. Total value of all **cash transfers** received during the candidacy period from the constituency association: line 740 $ ______________

B. Total value of all **transfers of property or services** received during the candidacy period from the constituency association: line 750 $ ______________

C. Total transfers from constituency association: (total of line 740 to 750) line 760 $ ______________ ← **To line 310**

D. If you entered an amount on line 750, disclose the value of property or services that were used during the election period: line 770 $ ______________

If the aggregate value of transfers, as calculated on line 760 is $250 or more, provide the following information:

E. Were there contributions of $250 or more to the constituency association during the candidacy period?

☐ No (no further information is required)

☐ Yes (complete the schedule below)

Name of contributors of $250 or more to the constituency association (attach list if necessary)	$ Aggregate value of contribution

1. List attached? Yes _____ No _____

Schedule 5 – Reconciliation of Income Tax Receipts

Complete only if the candidate was registered to issue income tax receipts.

Total number of income tax receipts received from Elections Manitoba: line 780 ____________

Total number of income tax receipts returned to Elections Manitoba:

- Issued to contributors line 790 ____________ ← **Return Elections Manitoba copies only.**
- Voided or cancelled line 800 ____________ ← **Return all three copies.**
- Unused line 810 ____________ ← **Return all three copies.**

Total number of income tax receipts returned to Elections Manitoba (total of line 790 to 810) line 820 ____________

Total unreturned income tax receipts (line 780 minus line 820) line 830 ____________

Please provide receipt numbers and an explanation for unreturned income tax receipts.

Schedule 6 – Accounts Payable

Complete only if there are amounts owing to suppliers at the end of the candidacy period. Do not include loans payable.

Name of Supplier	Description of expense	$ Amount
Total accounts payable	**line 840**	**$**

To line 200

Schedule 7 – Candidate's Disability Expenses

Complete only if reasonable* expenses were incurred by a candidate in relation to a disability to enable the candidate to campaign in an election period.

* Per section 115 of *The Election Financing Act*, reasonable expenses are those that are over and above the expenses normally incurred by the candidate.

List and describe the nature of the expenses incurred and the amounts claimed.

Description of expense	$ Value of expense incurred
Total disability expenses **line 850**	**$**

To line 511 column D

Signature of candidate

Date (mm/dd/yyyy)

Schedule 8 – Candidate's Child Care Expenses

Complete only if reasonable expenses* were incurred by a candidate in relation to child care expenses to enable the candidate to campaign in an election period.

* Per section 115 of *The Election Financing Act*, reasonable expenses are those that are over and above the expenses normally incurred by the candidate.

List and describe the nature of the expenses incurred and the amounts claimed.

Description of expense	$ Value of expense incurred
Total child care expenses **line 860**	**$**

To line 512 column D

Signature of candidate

Date (mm/dd/yyyy)

Schedule 9 – Pre-Election Period Advertising Expenses

(90-DAY PERIOD BEFORE THE START OF THE ELECTION PERIOD IN THE YEAR OF A FIXED DATE ELECTION)

Complete the following schedule to calculate the amount of advertising expenses subject to the pre-election period advertising limits. [s.58(2)]

Record your expenses if your candidacy period start date commenced before or during this 90-day pre-election period.

Advertising means advertising that promotes or opposes (directly or indirectly) a registered party, candidate, or leadership contestant. [s.115]

Endorsed candidate (from line 940)	line 910	$ ______________
Individuals (from line 950)	line 920	$ ______________

930 Total pre-election period advertising expenses

(total line 910 and 920)	**line 930**	**$** ______________

A. Advertising expenses incurred by the candidate in the pre-election period.*

Details of expense	$ Amount
Total **line 940**	**$**

B. Advertising expenses incurred by an individual on the candidate's behalf with the candidate's knowledge and consent in the pre-election period.*

Name of individual	$ Amount
Total **line 950**	**$**

* Attach separate list if necessary.