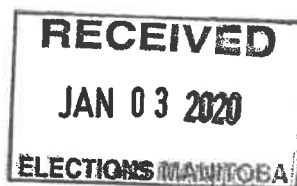


New Democratic Party of Manitoba
Form 921, Statement of Income, Transfers and Election Expenses
of a Registered Party for a Campaign Period
August 12, 2019 to November 12, 2019



500 - Five Donald Street
Winnipeg, Manitoba R3L 2T4
Tel: (204) 284-7060
Fax: (204) 284-7105
www.bookeandpartners.ca

Independent Auditors' Report

To the Financial Officer of the New Democratic Party of Manitoba

Qualified Opinion

We have audited the accompanying Form 921, Statement of Income, Transfers and Election Expenses of a Registered Party for a Campaign Period and Schedules 1 - 3 of the New Democratic Party of Manitoba (the "Party") for the campaign period from August 12, 2019 to November 12, 2019 relating to the election held on September 10, 2019, and a note describing the basis of accounting (the "Statements"). The Statements have been prepared by the Financial Officer based on the accounting requirements of *The Election Financing Act* of Manitoba and *Accounting Guide - Accounting For Purposes of The Election Financing Act* issued by the Chief Electoral Officer.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* paragraph, Form 921, Statement of Income, Transfers and Election Expenses of a Registered Party for a Campaign Period and Schedules 1 - 3 of the New Democratic Party of Manitoba for the campaign period of August 12, 2019 to November 12, 2019 relating to the election held on September 10, 2019 is presented fairly, in all material respects, in accordance with the financial reporting provisions of the *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 of satisfactory audit verification. Accordingly, our verification of contributions and donation in kind income and expenses was limited to the amounts recorded in the records of the Party and we were not able to determine whether any adjustments might be necessary to campaign income, election expenses, and the election deficit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the 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 Statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 1 to the Statements, which describes the basis of accounting. The Statements are prepared to assist the Financial Officer and the Party 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 Financial Officer and the Party are responsible for the preparation and fair presentation of the Statements in accordance with the accounting requirements of *The Election Financing Act* of Manitoba and *Accounting Guide - Accounting For Purposes of The Election Financing Act*, and for such internal control as they determine is necessary to enable the preparation of the Statements that are free from material misstatement, whether due to fraud or error.

Independent Auditors' Report - continued

Auditors' Responsibilities for the Audit of the Statements

Our 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 auditors' 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 these Statements. 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 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 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 manner that achieves fair presentation.

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.

Booke & Partners

Winnipeg, Canada
December 31, 2019

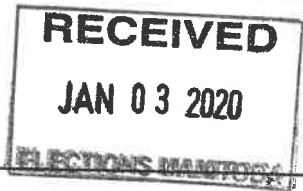
Chartered Professional Accountants

921

**Statement of Income, Transfers and
Election Expenses of a Registered Party
for a Campaign Period**



(To be filed within 4 months after the end of the Election Day)



For the campaign period:

Date **August 12, 2019**

To Date **November 12, 2019**

**Registered
Party**

Name
New Democratic Party of Manitoba

Auditor

Name of Auditor
Booke & Partners

Name of Public Accountant to whom inquiry may be directed (if different than above)
Kelly Ukrainec, CPA, CA

Declaration

I, the undersigned, Financial Officer hereby file the Statement of Income, Transfers and Election Expenses of a Registered Party for a Campaign Period 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 Financial Officer

Jan 2, 2020

Date

Statement of Income, Transfers and Election Expenses

Campaign Period Income

300 Contributions (monetary)	\$ 463,392.03	←	To Form 920, line 635 To Form 920, line 635 From line 700 From line 710
305 Contributions (non-monetary)	486.10	←	
310 Transfers from constituency associations	10,608.29	←	
320 Transfers from nominated candidates	4,135.55	←	
330 Fundraising	2,550.00		
350 Investment income	269.42		
Other Income (provide details)			
360 _____	_____		
_____	_____		
_____	_____		
_____	_____		
_____	_____		
_____	_____		
_____	_____		
_____	_____		
_____	_____		

390 Total Income (total of line 300 to 360) line 390 \$ 481,441.39

Election Expenses and Transfers

400 Election expenses	\$ 547,567.56	←	From line 595 From line 720 From line 730
410 Transfers to constituency associations	_____	←	
420 Transfers to nominated candidates	206,494.32	←	

430 Total Election Expenses and Transfers (total of line 400 to 420) line 430 \$ 754,061.88

440 Election Surplus/ (Deficit) (line 390 minus line 430) line 440 \$ (272,620.49)

To Form 920, line 265

Schedule 1 - Election Expenses (INCLUDING NON-MONETARY EXPENSES)

500 Advertising - Media	\$ 283,790.70
505 Posters, pamphlets, promotional	<u>17,071.33</u>
510 Depreciation	
515 Fundraising	<u>5,985.99</u>
520 Furniture and equipment rental	<u>5,013.74</u>
525 Honoraria and salaries	<u>82,773.67</u>
530 Interest and bank charges	
535 Legal and audit services	<u>209.44</u>
540 Meeting space	
545 Office occupancy (rent, utilities)	<u>2,348.24</u>
550 Office supplies and postage	<u>7,371.38</u>
555 Polling (opinion surveys/market research)	<u>78,715.00</u>
560 Signs and structural support	<u>13,102.61</u>
565 Transportation, accommodation and food	<u>35,771.99</u>
570 Telephone	<u>15,413.47</u>
Other (provide details)	
580 _____	_____
_____	_____
_____	_____
_____	_____
585 _____	_____
_____	_____

595 Total Election Expenses (total of lines 500 to 585)

597 Less non-monetary expense

599 Total Election Expenses eligible for reimbursement

		To line 400
		↓
line 595	\$	<u><u>547,567.56</u></u>
line 597	\$	<u><u>486.10</u></u>
line 599	\$	<u><u>547,081.46</u></u>

Schedule 2 - Transfers from Constituency Associations and Nominated Candidates

(Complete only if transfers were received in the campaign period from any constituency association or nominated candidate of the registered party.)

A. From Constituency Associations

Name of Constituency Association (attach list if necessary)	\$ Total of Transfers from each Constituency Association
Elmwood	5,310.24
St Vital	5,298.05
Total Transfers from Constituency Associations	10,608.29

Line 700 \$

To line 310

1. List attached?

Yes _____

No X

Schedule 3 - Transfers to Constituency Associations and Nominated Candidates

(The following information must be reported for any transfers sent during the campaign period by the registered party to any constituency association or nominated candidate of the registered party.)

A. To Constituency Associations

Name of Constituency Association (attach list if necessary)	\$ Total of Transfers sent to each Constituency Association
--	---

Total amount of Transfers to Constituency Associations

Line 720

\$

nil

To line 410

1. List attached?

Yes _____

No X

Schedule 3 - Transfers to Constituency Associations and Nominated Candidates

continue...

(The following information must be reported for any transfers sent during the campaign period by the registered party to any constituency association or nominated candidate of the registered party.)

B. To Nominated Candidates

Name of Nominated Candidate (attach list if necessary)	\$ Total of Transfers sent to each Nominated Candidate
Danielle Adams	
Nello Altomare	7,344.72
Uzoma Asagwara	4,672.50
Echo Asher	9,409.40
Sophie Brandt-Murenzi	49.00
Diljeet Brar	150.00
Nick Brown	3,510.50
Beatrice Bruske	455.00
Ian Bushie	106.40
Wayne Chacun	6,216.62
Carla Compton	1,750.00
Liz Cronk	614.25
Billie Cross	511.00
Nahanni Fontaine	3,363.82
Cindy Friesen	4,228.00
Angie Herrera-Hildebrand	150.00
Durdana Islam	750.12
Wab Kinew	3,500.00
Sidney Klassen	8,270.50
Amanda Lathlin	1,184.23
Kelly Legaspi	2,445.00
Tom Lindsay	631.55
Elliot Macdonald	10,186.02
Jim Maloway	3,675.00
Malaya Marcelino	2,051.00
Ted Marcelino	575.62
Greg McFarlane	2,765.00
Erin McGee	1,820.00
Joe McKellep	525.00
Kurt Morton	2,296.00
Jamie Moses	385.00
Mike Moyes	5,721.80
Karen Myshkowsky	2,835.00
Lisa Naylor	10,411.30
Jonathan Niemczak	7,332.50
Mitch Obach	770.00
Sam Okoi	4,497.50
Lonnie Patterson	367.50
Sarah Pinsent	10,944.40
Andrew Podolecki	5,967.50
Chris Pullen	681.34
Andy Regier	2,842.00
Dan Rugg	5,497.80
Adrien Sala	70.00
	4,609.50

Mintu Sandhu	12,740.00
Raj Sandhu	6,317.50
Darcy Scheller	5,796.37
Laurissa Sims	4,289.26
Bernadette Smith	8,409.30
Mark Wasyliv	7,567.00
Matt Wiebe	5,127.50
Shelley Wiggins	2,513.00
George Wong	3,850.00
Dashi Zargani	3,745.00
Total amount of Transfers to Nominated Candidates	206,494.32

Line 730 \$ 206,494.32

To line 420

1. List attached?

Yes _____

No X

New Democratic Party of Manitoba
Note to Form 921, Party's Financial Statements
August 12, 2019 to November 12, 2019

1. Basis of accounting

Form 921, Statement of Income, Transfers and Election Expenses of a Registered Party for a Campaign Period and Schedules 1 - 3 (the "Statements"), have been prepared in accordance with the accounting requirements of *The Election 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 Financial Officer and the Party to meet the requirements of *The Election Financing Act* of Manitoba. The Statements are intended solely for the use of the Party's management, the Party and the Chief Electoral Officer. Accordingly, readers are cautioned that the Statements may not be suitable for another purpose. *The Election Financing Act* of Manitoba requires that the Statements be made available for public inspection.