



ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT  
POLITICAL PARTY ANNUAL FINANCIAL STATEMENT

**FINAL**

PERIOD FROM: 01/01/2018 TO: 31/12/2018  
MONTH / DAY / YEAR MONTH / DAY / YEAR

NAME OF REGISTERED POLITICAL PARTY  
**Green Party of Alberta**

**SUMMARY OF ANNUAL REVENUE**

RECEIPTED CONTRIBUTIONS	<u>Valued</u>	<u>Money</u>	<u>Total</u>
(1) Contributions of \$250.00 or less	\$ 451.42	\$ 4,506.33	\$ 4,957.75
(2) Contributions of \$250.01 and greater	786.71	10,706.42	11,493.13
(3) TOTAL (lines 1 and 2)	\$ 1,238.13	\$ 15,212.75	\$ 16,450.88
<b>FUND-RAISING &amp; OTHER REVENUE</b>			
(4) Fund-raising functions			\$ 234.75
(5) Membership fees			1,350.00
(6) Transfers received			1,203.73
(7) Other income			28.08
(8) TOTAL (lines 4 through 7)			\$ 2,816.56
(9) <b>TOTAL ANNUAL REVENUE</b> (lines 3 and 8)			<b>\$ 19,267.44</b>

**SUMMARY OF ANNUAL EXPENSES**

ANNUAL AND OTHER EXPENSES	<u>Total</u>
(10) Annual operating expenses	\$ 19,047.59
(11) Transfers issued	-
(12) <b>TOTAL ANNUAL EXPENSES</b> (lines 10 and 11)	<b>\$ 19,047.59</b>

**ANNUAL SURPLUS (DEFICIT)**

	<u>Total</u>
(13) <b>TOTAL ANNUAL REVENUE</b> (line 9)	\$ 19,267.44
(14) <b>TOTAL ANNUAL EXPENSES</b> (line 12)	\$ 19,047.59
(15) <b>ANNUAL SURPLUS (DEFICIT)</b> (line 13 less line 14)	<b>\$ 219.85</b>

**STATEMENT OF ASSETS AND LIABILITIES**

ASSETS	<u>Total</u>	LIABILITIES	<u>Total</u>
(16) Cash on deposit	\$ 50,424.59	(24) Funds on loan	-
(17) Petty cash & other funds	-	(25) Accounts payable to suppliers	-
(18) Accounts receivable	-	(26) Debts incurred but not yet billed	-
(19) Bonds, stocks and securities	-	(27) Other liabilities	-
(20) Pre-paid election expenses - party	-		
(21) Pre-paid election expenses - candidates	-		
(22) Other assets at cost	-		
(23) <b>TOTAL ASSETS</b> (lines 16 to 22)	<b>\$ 50,424.59</b>	(28) <b>TOTAL LIABILITIES</b> (lines 24 to 27)	<b>\$ 0.00</b>
(29) <b>NET ASSETS (LIABILITIES)</b> (line 23 less line 28)			<b>\$ 50,424.59</b>

**CONSOLIDATION**

	<u>Total</u>
(30) <b>NET ASSETS (LIABILITIES) FROM PREVIOUS YEAR'S STATEMENT</b>	<b>\$ 44,340.77</b>
(31) <b>SURPLUS (DEFICIT) FROM POLITICAL PARTY CAMPAIGN PERIOD FINANCIAL STATEMENT</b>	<b>\$ 5,863.97</b>
(32) <b>ANNUAL SURPLUS (DEFICIT)</b> Must equal line 15, pg 1	<b>\$ 219.85</b>
(33) <b>NET ASSETS (LIABILITIES)</b> (lines 30, 31 and 32) Must equal line 29	<b>\$ 50,424.59</b>



**ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT**  
**POLITICAL PARTY ANNUAL FINANCIAL STATEMENT**

**Audit Review Working Paper**

PERIOD FROM: 01/01/2018 TO: 31/12/2018  
MONTH / DAY / YEAR MONTH / DAY / YEAR

NAME OF REGISTERED POLITICAL PARTY  
**Green Party of Alberta**

**SUMMARY OF ANNUAL REVENUE**

	<u>Valued</u>			<u>Money</u>			<u>Total</u>		
	<u>Orig.</u>	<u>Adjust.</u>	<u>Final</u>	<u>Orig.</u>	<u>Adjust.</u>	<u>Final</u>	<u>Orig.</u>	<u>Adjust.</u>	<u>Final</u>
RECEIPTED CONTRIBUTIONS									
① Contributions of \$250.00 or less	451.42		451.42	5,122.75	-616.42	4,506.33	5,574.17	-616.42	4,957.75
② Contributions of \$250.01 and greater	786.71		786.71	10,090.00	+616.42	10,706.42	10,876.71	+616.42	11,493.13
③ TOTAL (lines 1 and 2)	1,238.13	0.00	1,238.13	15,212.75	0.00	15,212.75	16,450.88	0.00	16,450.88
OTHER REVENUE							<u>Orig.</u>	<u>Adjust.</u>	<u>Final</u>
④ Fund-raising functions							234.75		234.75
⑤ Membership fees							1,350.00		1,350.00
⑥ Transfers received							1,203.73		1,203.73
⑦ Other income							28.08		28.08
⑧ TOTAL (lines 4 through 7)							2,816.56	0.00	2,816.56
⑨ TOTAL ANNUAL REVENUE (lines 3 and 8)							19,267.44	0.00	19,267.44

**SUMMARY OF ANNUAL EXPENSES**

ANNUAL AND OTHER EXPENSES	<u>Orig.</u>	<u>Adjust.</u>	<u>Final</u>
⑩ Annual operating expenses	17,589.34	+1,458.25	19,047.59
⑪ Transfers issued	-		-
⑫ TOTAL ANNUAL EXPENSES (lines 10 and 11)	17,589.34	+1,458.25	19,047.59

**ANNUAL SURPLUS (DEFICIT)**

	<u>Orig.</u>	<u>Adjust.</u>	<u>Final</u>
⑬ TOTAL ANNUAL REVENUE (line 9)	19,267.44		19,267.44
⑭ TOTAL ANNUAL EXPENSES (line 12)	17,589.34	+1,458.25	19,047.59
⑮ ANNUAL SURPLUS (DEFICIT) (line 13 less line 14)	1,678.10	-1,458.25	219.85

**STATEMENT OF ASSETS AND LIABILITIES**

ASSETS	<u>Orig.</u>	<u>Adjust.</u>	<u>Final</u>	LIABILITIES	<u>Orig.</u>	<u>Adjust.</u>	<u>Final</u>
⑯ Cash on deposit	50,587.34	-162.75	50,424.59	⑳ Funds on loan			-
⑰ Petty cash & other funds			-	㉑ Accounts payable to suppliers			-
⑱ Accounts receivable	987.00	-987.00	-	㉒ Debts incurred but not yet billed			-
㉒ Bonds, stocks and securities			-	㉓ Other liabilities	-		-
㉓ Pre-paid election expenses-party			-				
㉔ Pre-paid election expenses-candidates			-				
㉕ Other assets at cost	308.50	-308.50	-				
㉖ TOTAL ASSETS (lines 16 to 22)	51,882.84	-1,458.25	50,424.59	㉗ TOTAL LIABILITIES (lines 24 to 27)			0.00
㉘ NET ASSETS (LIABILITIES) (line 23 less line 28)					51,882.84	-1,458.25	50,424.59

**CONSOLIDATION**

	<u>Orig.</u>	<u>Adjust.</u>	<u>Final</u>
㉙ NET ASSETS (LIABILITIES) FROM PREVIOUS YEAR'S STATEMENT	44,340.77		44,340.77
㉚ SURPLUS (DEFICIT) FROM POLITICAL PARTY CAMPAIGN PERIOD FINANCIAL STATEMENT	5,863.97		5,863.97
㉛ ANNUAL SURPLUS (DEFICIT) Must equal line 15, pg 1	1,678.10	-1,458.25	219.85
㉜ NET ASSETS (LIABILITIES) (lines 30, 31 and 32) (must equal line 29)	51,882.84	-1,458.25	50,424.59

Comments from Elections Alberta

Adjustment per amended statement dated Oct. 1, 2019.

Contributions adjusted as per OFS



**ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT**  
**POLITICAL PARTY ANNUAL FINANCIAL STATEMENT**

**FORM PA-AFS-01 Page 1 of 2**

**JANUARY 1, 20 18 TO DECEMBER 31, 20 18**

**RECEIVED**  
**MAR 13 2019**  
Chief electoral office

NAME OF REGISTERED POLITICAL PARTY  
**Green Party of Alberta**

**SUMMARY OF ANNUAL REVENUE**

(EXCLUDE REVENUE RECEIVED DURING CAMPAIGN PERIOD)

RECEIPTED CONTRIBUTIONS	Valued	Money	Total
(1) Contributions of \$250.00 or less	\$ 451.42	\$ 5,122.75	\$ 5,574.17
(2) Contributions of \$250.01 and greater	\$ 786.71	\$ 10,090.00	\$ 10,876.71
(3) TOTAL (lines 1 and 2)	\$ 1,238.13	\$ 15,212.75	\$ 16,450.88
<b>OTHER REVENUE</b>			
(4) Fund-raising functions (attach Form PA-AFS-S01)			\$ 234.75
(5) Membership fees (attach Form PA-AFS-S03 1)			\$ 1,350.00
(6) Transfers received (attach Form PA-AFS-S02)			\$ 1,203.73
(7) Other income (attach Form PA-AFS-S03)			28.08
(8) TOTAL (lines 4 through 8)			\$ 2816.56
(9) TOTAL ANNUAL REVENUE (lines 3 and 8)			\$ 19,267.44

**SUMMARY OF ANNUAL EXPENSES**

(EXCLUDE EXPENSES INCURRED DURING CAMPAIGN PERIOD)

	Total
(10) Annual operating expenses (attach Form PA-AFS-S06)	\$ 17,589.34
(11) Transfers issued (attach Form PA-AFS-S02)	0
(12) TOTAL ANNUAL EXPENSES (lines 10 and 11)	\$ 17,589.34

**ANNUAL SURPLUS (DEFICIT)**

	Total
(13) TOTAL ANNUAL REVENUE (line 9)	\$ 19,267.44
(14) TOTAL ANNUAL EXPENSES (line 12)	\$ 17,589.34
(15) ANNUAL SURPLUS (DEFICIT) (line 13 less line 14)	\$ 1,678.10

**STATEMENT OF ASSETS AND LIABILITIES**

ASSETS	Total	LIABILITIES	Total
(16) Cash on deposit	\$ 50,587.34	(24) Funds on loan (attach Form PA-AFS-S09)	\$
(17) Petty cash & other funds		(25) Accounts payable to suppliers (attach Form PA-AFS-S10)	
(18) Accounts receivable (attach Form PA-AFS-S07)	987.00	(26) Debts incurred but not yet billed (attach Form PA-AFS-S11)	
(19) Bonds, stocks and securities		(27) Other liabilities (attach Form PA-AFS-S12)	
(20) Pre-paid election expenses-party (attach Form PA-AFS-S05) Note 1			
(21) Pre-paid election expenses-candidates (attach Form PA-AFS-S05.1) Note 2			
(22) Other assets at cost (attach Form PA-AFS-S08)	308.50		
(23) TOTAL (lines 16 to 22)	\$ 51,882.84	(28) TOTAL (lines 24 to 27)	\$ nil
(29) NET ASSETS (LIABILITIES) (line 23 less line 28)			\$ 51,882.84

CONTINUED ON PAGE 2...



**ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT**  
**POLITICAL PARTY ANNUAL FINANCIAL STATEMENT**

FORM PA-AFS-01 Page 2 of 2

JANUARY 1, 20 18 TO DECEMBER 31, 20 18

**RECEIVED**

**MAR 13 2019**

Chief Electoral Office

NAME OF REGISTERED POLITICAL PARTY

**Green Party of Alberta**

**CONSOLIDATION**

Total

<b>(30)</b> NET ASSETS (LIABILITIES) FROM PREVIOUS YEAR'S STATEMENT	\$ 44,340.77
<b>(31)</b> SURPLUS (DEFICIT) FROM POLITICAL PARTY CAMPAIGN PERIOD FINANCIAL STATEMENT	\$ 5,863.97
<b>(32)</b> ANNUAL SURPLUS (DEFICIT) <i>Must equal line 15, pg 1</i>	\$ 1,678.10
<b>(33)</b> NET ASSETS (LIABILITIES) (lines 30, 31 and 32) <i>Must equal line 29, pg 1</i>	\$ 51,882.84

**DOCUMENTS TO BE ATTACHED TO THIS FINANCIAL STATEMENT**

Attached?

- |  |                                     |
|--|-------------------------------------|
| 1. Elections Alberta copies of all official contribution receipts issued to contributors during reporting period               | <input type="checkbox"/>            |
| 2. Reconciliation of official contribution receipts to account   | <input type="checkbox"/>            |
| 3. List of contributor name(s), address(es) and amount(s), for contributions <b>over \$250</b> in aggregate (for public files) | <input checked="" type="checkbox"/> |
| 4. List of contributor name(s) and amount(s) only, for contributions <b>over \$250</b> in aggregate (for web-posting)          | <input checked="" type="checkbox"/> |
| 5. Excel file of all contribution data   | <input type="checkbox"/>            |
| 6. Report of party foundation expenditures   | <input type="checkbox"/>            |
| 7. Audited financial statement and auditor's report if revenue or expenses exceed \$1,000                                      | <input checked="" type="checkbox"/> |
| 8. Bank statement as at December 31 of filing year   | <input checked="" type="checkbox"/> |
| 9. Forms:  |                                     |
| Fund-raising Functions (PA-AFS-S01)  | <input checked="" type="checkbox"/> |
| Accounts Receivable (PA-AFS-S07)   | <input checked="" type="checkbox"/> |
| Membership Fees (PA-AFS-S03.1)   | <input checked="" type="checkbox"/> |
| Other Assets (PA-AFS-S08)  | <input checked="" type="checkbox"/> |
| Transfer Detail (PA-AFS-S02)   | <input checked="" type="checkbox"/> |
| Funds on Loan (PA-AFS-S09)   | <input type="checkbox"/>            |
| Other Income (PA-AFS-S03)  | <input checked="" type="checkbox"/> |
| Accounts Payable (PA-AFS-S10)  | <input type="checkbox"/>            |
| Election Expenses Subject to Spending Limit Incurred By Party (PA-AFS-S05)   | <input checked="" type="checkbox"/> |
| Debts incurred but not yet billed (PA-AFS-S11)   | <input type="checkbox"/>            |
| Election Expenses Subject to Spending Limit Incurred By Party for Specific Candidate(s) (PA-AFS-S05.1)                         | <input checked="" type="checkbox"/> |
| Other liabilities (PA-AFS-S12)   | <input type="checkbox"/>            |
| Annual Operating Expenses (PA-AFS-S06)   | <input checked="" type="checkbox"/> |

**NOTES**

- LINE 20: Election expenses subject to the party's spending limit that are incurred during the annual period by the party are to be held as assets on this annual financial statement. In the election year, the assets are expensed on the party's campaign period financial statement in order to count toward the party's spending limit for that election.
- LINE 21: Election expenses subject to the candidate's spending limit that are incurred during the annual period by the party for specific candidate(s) are to be held as assets on this annual financial statement. In the election year, the assets are moved to the specific candidate's campaign period financial statement in order to count toward the candidate's spending limit for that election.

**ATTESTATION OF CHIEF FINANCIAL OFFICER AND PRINCIPAL OFFICER (PRESIDENT)**

**This is to certify that, to the best of my knowledge, this financial statement accurately and completely reflects all financial transactions relating to the annual period by the above named registered political party.**

Chief Financial Officer:

Richard Willott

Print Name

2019-03-10

Date

Principal Officer (President):

Original signed by position holders

(for) Marco Reid Peter Labastide

Print Name

2019-03-10

Date

**FORWARD SIGNED ORIGINAL TO ELECTIONS ALBERTA**

Suite 100, 11510 Kingsway NW, Edmonton, AB T5G 2Y5 780.427.7191

**NOTE: TO BE RECEIVED AT ELECTIONS ALBERTA BY 4:30 PM MARCH 31ST**

**OFFICE USE ONLY**

**ENTERED:**

# MICHAEL L. DOYLE PROFESSIONAL CORPORATION

## CHARTERED PROFESSIONAL ACCOUNTANT

NO. 21 POINT McKay COURT NW  
Calgary, Alberta, T3B 5B7  
Tel. (403) 270-9308 Email [mld@nucleus.com](mailto:mld@nucleus.com)

RECEIVED

MAR 13 2019

chief electoral office

### INDEPENDENT AUDITOR'S REPORT

To: The Executive Council and Members:  
The Green Party of Alberta .

I have audited the accompanying Political Party Annual Financial Statement for the Green Party of Alberta which comprises the Statement of Assets and Liabilities, Summary of Annual Revenue, The Summary of Annual Expenses and the Statement of Annual Surplus (Deficit) for the year ended December 31, 2018.

#### Executive Council Responsibility for the Return

The executive council of the party is responsible for the preparation of the Return in accordance with The Alberta Election Finances and Contributions Disclosure Act and for such internal control as they determine to be necessary to enable the preparation of a Return that is free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

My responsibility is to express an opinion on the Return based on my audit. I conducted my audit in accordance with Canadian auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the Return is free from material misstatement whether due to fraud or error.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

#### Basis for Qualified Opinion

In common with many similar organizations, The Green Party of Alberta derives revenue from donations and other activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, my verification of these revenues was limited to the amounts recorded in the records of The Green Party of Alberta. I was not able to determine whether any adjustments might be necessary to donation and other revenues, operating expenses, assets and surplus.

#### Qualified Opinion

In my opinion, except for the possible effects of the matters described in the "Basis for Qualified Opinion" paragraph, the Political Party Annual Financial Statement of the Green Party of Alberta presents fairly, in all material respects The Statement of Assets and Liabilities and the Summary of Annual Revenue, Summary of Annual Expenses and Annual Surplus for the year ended December 31, 2018 in accordance with the Alberta Election Finances and Contributions Disclosure Act.

  
MICHAEL L. DOYLE PROFESSIONAL CORPORATION  
CHARTERED PROFESSIONAL ACCOUNTANT

Calgary,  
March 10, 2019.