

**Statutory declaration by Party Secretary and  
Financial Agent accompanying Party Election  
Expense Return under the provisions of section  
106 (2) (a) of the Electoral Finance Act 2007**

Please insert...

full name of person who is  
party secretary and financial  
agent

I,

*IRINKA BRITNELL*

Registered name of party

Party secretary and Financial Agent of

*AOTEAROA LEGALISE CANNABIS PARTY*

solemnly and sincerely declare that to the best of my knowledge  
and belief the attached election expense return correctly sets out all  
the information required to be provided and that a fair assessment  
has been made of the commercial value of any materials and  
advertising spaces used in party advertisements.

Applicant to sign before  
authorised person

*Irinka Britnell*

locality

Declared at *CHRISTCHURCH*

n<sup>o</sup>, month, year

this *2<sup>ND</sup>* day of *MARCH*, 200*9* before

Authorised person to  
complete

*Ralph C Ross JP*

Ralph C. Ross  
Justice of the Peace  
Christchurch, New Zealand

Justice of the Peace, Solicitor, or other person  
authorised to take a statutory declaration



**AUDIT REPORT**  
**TO THE READERS OF THE RETURN OF PARTY ELECTION EXPENSES OF**  
**AOTEAROA LEGALISE CANNABIS PARTY**

I have audited the return as attached.  
The Return provides information about Party Election Expenses for the 2008 General Election.

**PARTY'S RESPONSIBILITIES**

The Aotearoa Legalise Cannabis Party is responsible for the Return of Party Election Expenses for the 2008 General Election in accordance with section 106 of the Electoral Finance Act 2007.

**AUDITOR'S RESPONSIBILITIES**

It is my responsibility to express an independent opinion on the Return presented by the Party and report my opinion to you in accordance with Section 107 of the Electoral Finance Act 2007.

**BASIS OF OPINION**

An audit includes examining of evidence relevant to the amounts and disclosures in the Return.

Other than my capacity as auditor I have no relationship with or interests in Aotearoa Legalise Cannabis Party

**DISCLAIMER OF OPINION**

- proper records of Party Election Expenses have been kept by Aotearoa Legalise Cannabis Party as far as appears from my examination of those records. From an examination of those records it appears the Party has not exceeded the maximum party election expenses allowed under the Act.
- While I have examined the banking records of the Party which reconcile with the return prepared there is no practical audit procedure under which I could establish how many advertisements exist and whether any election expenses were paid other than by the Party's bank account or have been provided free of charge.

I am therefore unable to form an opinion as to whether the total Party Election Expense Return is correct

My audit was completed on 2 March 2009 and my disclaimer of opinion is expressed as at that date.

  
**CHRISTCHURCH**

**Deidre Brookes**

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**From:** alcpsecretary [alcpsecretary@clear.net.nz]  
**Sent:** Monday, 2 March 2009 6:22 p.m.  
**To:** Deidre Brookes  
**Subject:** Emailing: ALCP Election Expenses 2008 002 Plus supplementary Information  
**Attachments:** ALCP Election Expenses 2008 002.jpg

Electoral Commission  
Box 3050  
Wellington 6141

Dear Deidre Brookes and Dr Helena Catt

We would like to include the following  
supplementary Information.

That is to explain that we have included the amount of \$10,109.26 allocated from the Electoral Commission for Broadcasting our 15 second TV3 ad into our Total Election Party Expenses component. To clarify, this expenditure was not our own funds but paid for out of the money granted to us by the Electoral Commission.

Yours faithfully  
Irinka Britnell  
Secretary - Aotearoa Legalise Cannabis Party  
P.O.Box 13486  
Christchurch 8141

The message is ready to be sent with the following file or link attachments:  
ALCP Election Expenses 2008 002

Note: To protect against computer viruses, e-mail programs may prevent sending or receiving certain types of file attachments. Check your e-mail security settings to determine how attachments are handled.

**Party Election Expense Form 2008 Election**

Party name

Actoosoa Legalise Cannabis Party

Did you contest the party vote? Write yes or no  
Number of electorate candidates

Yes  
8

\$ 0  
100,000

Expenditure limit (incl GST)

\$1,000,000.00

160,000

**Summary**

Total expenditure returned for each (incl GST)

\$ 11,802.64

Party ads not shared with anyone and conducted entirely within the regulated period

0.00

Apportionment of party ads published both within and outside the regulated period

0.00

Apportionment of party ads shared with candidates

0.00

Apportionment of party ads shared with other parties

0.00

Party ads shared with third parties

0.00

**Total**

11,802.64

Please indicate, write 'Yes' or 'No' in each box  
Everything has been included  
All expenses greater than \$100 vouched by bill  
All relevant papers provided to auditor

Yes  
Yes  
Yes

Please email a copy of this workbook file to [chit@elections.govt.nz](mailto:chit@elections.govt.nz)

Include a printed copy with the statutory declarations and auditor's report posted to Dr  
Hilena Cobb, Electoral Commission, PO Box 3050, Wellington 6140, or delivered to LS,  
Featherston House, One Waring Taylor and Featherston Sds, Wellington.

**Aotearoa Legalise Cannabis Party**

**Party ads not shared with anyone and conducted entirely within the regulated period  
- 2008 party election expenses component**

**Total cost**

**\$11,802.64**

Itemised Item description (including volume/duration/quality/size as appropriate)	All costs GST incl	production costs \$	publishing costs \$	total costs \$
TV3 Broadcasting			10,109	\$10,109.26
Dubsat		56		\$56.25
TV cab		118		\$118.13
Phantom Bill Stickers A2 x 200/A3 x50 Party Vote Posters - Nationwide			887	\$886.50
Photocopying Party Information Pamphlets		250		\$250.00
Postage of party Information - public requests and list candidates		63		\$62.50
Toll Calls for producing TV ad		320		\$320.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00

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**Aotearoa Legalise Cannabis Party**  
**Party ads published both within and outside the regulated period**  
**- 2008 party election expenses component**

**Total returned expense for party**

**\$0.00**

Item description (Including volume/duration/quality/size as appropriate)	All costs GST incl		total production costs	total publishing costs	total costs	% within regulated period (enter number only)	returned expense for party
	\$	\$					
					0		0
					0		0
					0		0
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					0		0

**Aotearoa Legalise Cannabis Party**  
**Party ads shared with candidate(s)**  
**- 2008 party election expenses component**

**Total returned expense for party**

**\$0.00**

Item description (including volume/duration/quality/size as appropriate)	All costs GST incl	total production costs \$	total publishing costs \$	total costs \$	total costs number only	% of party coverage (enter number only) %	returned expense for party \$	
				\$0.00				\$0.00
				\$0.00				\$0.00
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				\$0.00				\$0.00



Date Audit opinion: 2 March 2009

Bevan Smith

Chartered Accountant

291 Madras St

Christchurch

Ph (03) 365 1071

Dear Bevan Smith

**Letter of Representation for Party Election Expenses Return  
for the 2008 General Election**

This representation letter is furnished in connection with the return of party election expenses for the 2008 general election (return) by Aotearoa Legalise Cannabis Party made in accordance with section 106 of the Electoral Finance Act 2007 (Act) which has been audited by you in accordance with section 107 of the Act.

We understand that your audit was conducted in accordance with the relevant provisions of the Act and the Auditing Standards issued by the New Zealand Institute of Chartered Accountants.

We confirm and take responsibility for the following representations after taking all reasonable steps to assure ourselves of them:

- 1 The return has been prepared in accordance with the relevant provisions of the Act.



- 2 We are responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the return, We have done this, and all explanations or demonstrations of this to you have been complete and accurate.
- 3 All records, documents and accounts (records) have been kept by the Party (including subsidiary entities) and made available to you, and these materials will be retained in accordance with the requirements of the Act.
- 4 We have disclosed to you:
  - 4.1 any material transactions not disclosed in the records;
  - 4.2 the existence of all relevant agreements or activities relating to the Party's members of the previous Parliament, electorate candidates, subsidiary or closely connected political entities, third parties (whether listed or not), and other political parties (whether registered or not) or their electorate candidates;
  - 4.3 any alleged, suspected or proven illegal activity under the Act or other legislation potentially relevant to the return;
  - 4.4 any outstanding disputed claims, matters with authorities, or planned or continuing litigation; and
  - 4.5 the fact of, and results from, any assessment made by us that considered whether the records of the Party may be materially misstated or incomplete for any reason.
- 5 The return contains the total returnable election expenses of the party for the 2008 general election whether paid or incurred before, during, or after the regulated period. The return includes all expenses, including apportioned expenses, and irrespective of the source of funds or entity paying for the activities concerned, and irrespective of whether or not a party advertisement contained a promoter statement.
- 6 The return's contents have been determined by considering, in the following sequence, these questions and the relevant provisions of the Act:
  - 6.1 Was the activity undertaken by the party secretary or the party financial agent or with their authority? [Section 93, definition of **party activity**, paragraph (a)] (If no, activity is not an election expense.)

- 6.2 If yes ... did the activity constitute **publishing**? [section 4, definition of **publish**; section 93, definition of **party activity**, paragraph (b)] (If no, activity is not an election expense.)
- 6.3 If yes ... was that the publishing of a **party advertisement**? That is, did the activity encourage or persuade, or appear to encourage or persuade, voters to vote for the party, or against another party, or both? [section 4, definition of **party advertisement**; section 93, definition of **party activity**, paragraph (b)] (If no, activity is not an election expense.)
- 6.4 If yes ... was the activity undertaken (or deemed to be undertaken) during the regulated period (from 1 January 2008 to polling day)? [section 4, definition of **regulated period**; section 93, definition of **party activity**, paragraph (c)] (If no, activity is not an election expense.)
- 6.5 Was the activity something done in relation to a member of Parliament in his or her capacity as a member of Parliament? [paragraph 7, below; section 93, definition of **party activity**, paragraph (d)] (If yes, activity is not an election expense.)
- 6.6 If no:
- 6.6.1 What expense was incurred in undertaking the activity? [section 94(1)(a)]
- 6.6.2 What cost was involved in respect of the cost of preparation, design, composition, printing, distribution, postage and publishing of the party advertisement? [section 94(1)(b)(i)]
- 6.6.3 What was the cost of any **material** used for or applied toward the party advertisement? [section 94(1)(b)(ii)]
- 6.6.4 What was the cost of displaying the party advertisement on any **advertising space** on any land or building of a specified kind that is used solely or principally for commercial or industrial purposes? [section 94(1)(b)(iii)]
- 6.6.5 What was the commercial value of any material or advertising space provided free of charge? [section 94(4)]
- 6.6.6 What was the difference between the contract price and the commercial value of any material or

advertising space provided at less than commercial value? [section 94(5)]

- 6.7 Do any of the costs identified above fall within any of the expense exceptions? [section 94(2)]
- 6.7.1 Travel
  - 6.7.2 The conduct of any survey or public opinion poll (other than push-polling)
  - 6.7.3 The labour of any person provided free of charge by that person
  - 6.7.4 Replacement of election materials damaged in circumstances out of the party's control
  - 6.7.5 Electorate candidate expenses of a party candidate
  - 6.7.6 Allocations from the Electoral Commission of time and money for election broadcasting
  - 6.7.7 Publications that relate to a member of Parliament in his or her capacity as a member of Parliament [paragraph 7, below].

If yes, that specific cost is not an election expense.

**If no, that specific cost is an election expense to be included in the return.**

7 When determining that:

- an activity was not a party activity because it was done in relation to a member of Parliament in his or her capacity as a member of Parliament, or
- any publication was not an election expense because it related to a member of Parliament in his or her capacity as a member of Parliament

We have considered and applied the Electoral Commission's guidance under the heading *What does capacity as a member of Parliament mean in this context?* on the Elections NZ webpage *Party election expenses and returns*

([www.elections.org.nz/rules/parties/partysub/e5-party-return-expenses.html](http://www.elections.org.nz/rules/parties/partysub/e5-party-return-expenses.html)), and

We have sought, received, and hold in the Party's records assurances from, or on behalf of, any Party members of the previous Parliament

that all party activities or election expenses done or incurred by those members of Parliament have been disclosed to us, with adequate supporting records, for inclusion in this return.

- 8 Where an apportionment of election expenses is given in the return:
- the basis of apportionment is appropriate, and has been properly applied and recorded, and
  - the information contained in the Party's return is known to be consistent with that of the Party's electorate candidates or the undertakings of other entities involved in the apportionment included in the records.
- 9 Any and all misstatements you have identified during the course of your audit have been adjusted in the final return.
- 10 We have completed our own procedures, distinct from your audit processes, to evaluate the accuracy and completeness of the return.
- 11 The return is free of any material misstatements or omissions.

These representations are made in terms mutually agreed between us, and to supplement information obtained by you from the records of the Party and to confirm information given to you orally.

Yours sincerely,

Irinka Britnell  
Party Secretary  
and Financial Agent

webpage *Party election expenses and returns*  
([www.elections.org.nz/rules/parties/partysub/e5-party-return-expenses.html](http://www.elections.org.nz/rules/parties/partysub/e5-party-return-expenses.html)), and

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Party Secretary  
and Financial Agent