

**Statutory declaration by 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 financial agent

I, *ROBERT DOUGLAS WOOLEXTON*

Registered name of party

Financial Agent of

NEW ZEALAND FIRST

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

Robert Woolston

locality

Declared at

Auckland

nth, month, year

this *17th* day of *April*, 200*9* before

Authorised person to
complete

[Signature]

**STEPHEN RUTHERFORD
SOLICITOR
AUCKLAND**

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



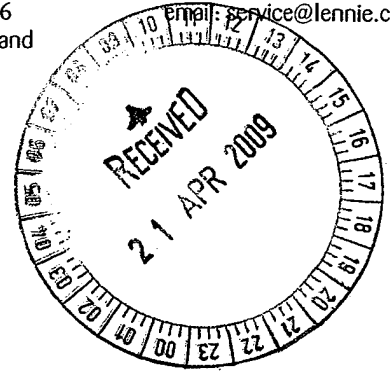


Lennie & Associates

Chartered Accountants

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Remuera, Auckland
New Zealand

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NEW ZEALAND FIRST PARTY AUDIT REPORT

To the Financial Agent of the New Zealand First Party

We have audited the attached Return of Party Election Expenses ("Return") prepared by the New Zealand First Party ("the Party") for the period 1 January 2008 to 7 November 2008. The Return is prepared in accordance with section 106 of the Electoral Finance Act 2007 ("the Act").

Financial Agent's Responsibilities

The Financial Agent (as defined under Section 4 of the Act) is responsible for the preparation of a Return which correctly presents the Party's election expenses incurred for the period 1 January 2008 to 7 November 2008 in accordance with the Act.

Auditor's Responsibilities

Section 107 of the Act requires us to express an independent opinion on whether the position shown by the Return in respect of the requirement that the Party's election expenses not exceed the maximum amount prescribed by Section 98 of the Act and whether the position presented by the return is correct.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts disclosed in the Return.

We conducted our audit in accordance with New Zealand Auditing Standards except that our work was limited as explained below. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to obtain reasonable assurance that the Return is free from material misstatements, whether caused by fraud or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the Return as required by the Act.

Other than in our capacity as auditor we have no relationship with or interests in the Party.

Fundamental Uncertainties

In forming our opinion we observed that a separate bank account was opened to transact receipts and payments relating to election expenses but that invoices were settled outside of that dedicated bank account. Furthermore there is uncertainty regarding the interpretation of the Electoral Finance Act 2007 in relation to what constitutes an election expense. The Return may therefore not reflect all election expenses as defined in Section 94 and Section 5 of the Act.

Qualified Opinion

The scope of our work was limited in that:

- we are not the auditor of the Party's branches and accordingly were unable to assess the completeness of election expenses which may have been incurred at branch level
- funds outside of the Party may have been used to settle election expenses and our access to information regarding such expenses is deficient
- election expenses may have been provided free of charge, or for less than market value and there are no practical audit procedures to determine whether they have been comprehensively recorded or not and
- the correct accounting for election expenses between candidates and the Party may be incomplete.

Because of the fundamental uncertainties and the limitations in our audit scope, as outlined above, we are unable to form an opinion as to whether the Return of Party Election Expenses of the New Zealand First Party complies with the Electoral Finance Act 2007.

In these respects alone we have not obtained all the information and explanations that we have required.
Our audit was completed on 20 April 2009 and our qualified opinion is expressed as at that date.

Lennie & Associates

Lennie & Associates
Chartered Accountants
Auckland

Party Election Expense Form 2008 Election

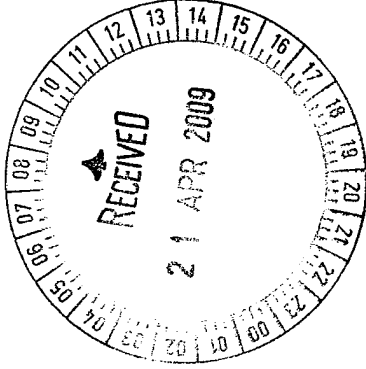
Party name

New Zealand First

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

Yes
22

\$
1,000,000
440,000
1,440,000



Expenditure limit (incl GST)

Summary

Total expenditure returned for each (incl GST)

\$	566,766.18
	0.00
	0.00
	0.00
	0.00
Total	566,766.18

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

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

Apportionment of party ads shared with candidates

Apportionment of party ads shared with other parties

Party ads shared with third parties

Total

566,766.18

Please indicate, write 'Yes' or 'No' in each box

Everything has been included
 Yes
 All expenses greater than \$100 vouched by bill
 Yes
 All relevant papers provided to auditor
 Yes

Please email a copy of this workbook file to catt@elections.govt.nz

Include a printed copy with the statutory declarations and auditor's report posted to
 Dr Helena Catt, Electoral Commission, PO Box 3050, Wellington 6140, or delivered to
 L5, Featherston House, Cnr Waring Taylor and Featherston Sts, Wellington.

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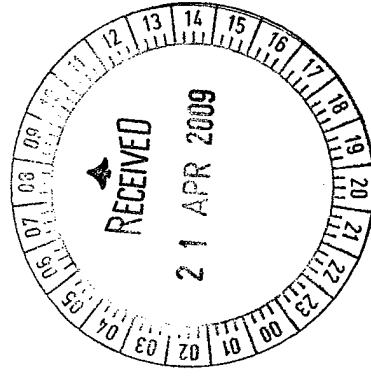
New Zealand First

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

Total cost

\$566,766.18

Itemised Item description (including volume/duration/quality/size as appropriate)	All costs GST incl	production costs \$	publishing costs \$	total costs \$
Creative Bank - creative development (includes election website letter)		58,907		\$58,906.68
Creative Bank - production, administration, design		29,626		\$29,626.43
Creative Bank - newspaper advertising			156,317	\$156,316.58
New Zealand Post - election website letter postage			58,061	\$58,061.33
APN Holdings - newspaper advertising		151,130		\$151,130.20
Fairfax Holdings - newspaper advertising		4,938		\$4,938.31
Domainz - website hosting		191		\$191.24
Northern Publishing - newspaper advertising		1,406		\$1,406.25
Indiana Publications - newspaper advertising		563		\$562.50
City Print - pamphlet layout and artwork		6,292		\$6,292.12
City Print - pamphlet production		5,347		\$5,347.12
New Zealand Post - envelopes and stamps		4,100		\$4,100.00
Carters - nails for hoardings		54		\$53.55



LA

Senior Events - Expo advertising	338	\$337.50
Corinthian Conventions - room hire	120	\$120.00
Netball North Harbour - room hire	225	\$225.00
Order of St John - room hire	71	\$70.50
Base Two - Internet blog advertising	540	\$540.00
Digital Breeze - website / blog design and development	4,452	\$4,452.19
Brett Wallace - entertainer at opening launch	563	\$562.50
Colin Kirk Photographics - photographic consultation	40	\$40.00
Chris Reid - legal representation	21,437	\$21,437.25
North Harbour Signs Limited - candidate hoardings	51,238	\$51,238.00
Mountain Scene - newspaper advertising	300	\$299.93
Wellington City Council - hoardings bond	400	\$400.00
George Groombridge - expenses reimbursements	2,500	\$2,500.00
Ministry of Justice - nomination fees	7,611	\$7,611.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

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**New Zealand First
 Party ads shared with another party or parties
 - 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 \$	% of party coverage (enter number only) %	returned expense for party \$
			\$0.00		\$0.00
			\$0.00		\$0.00
			\$0.00		\$0.00
			\$0.00		\$0.00
			\$0.00		\$0.00
			\$0.00		\$0.00
			\$0.00		\$0.00
			\$0.00		\$0.00

R&A
 ads shared by parties

**New Zealand First
 Party ads shared with a third party or parties
 - 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 \$
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00

New Zealand First

**Items that contained a promoter statement that are not included in the expense return
- 2008 party election expenses component**

This component is not compulsory, but challenges relating to expense returns may question why a particular item has not been included. Listing items here, with the reason why the associated expenses were not included, may forestall these questions.

Item description (including volume/duration/quality/size as appropriate)

Reason why expenses not included

Item description (including volume/duration/quality/size as appropriate)	Reason why expenses not included

LA-A

items not included in expense return

**NEW ZEALAND FIRST**

13 Browne Road

Warkworth 0910

Telephone: (09) 4222 370 Fax: (09) 4222 370

Email: enaburn@kol.co.nz17th April 2009

Mr John Lennie,
Lennie & Associates,
PO Box 128-246,
Remuera,
Auckland

**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 The New Zealand First Party (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

A handwritten signature in black ink, appearing to be 'AM'.

A handwritten signature in black ink, appearing to be 'KAW'.

- 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), 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.

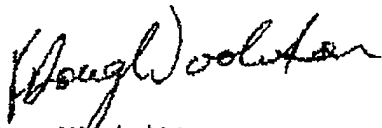
- 8 Where an apportionment of election expenses is given in the return:
 - the basis of apportionment is appropriate, and has been properly applied and recorded, and
 - the information contained in the Party's return is known to be consistent with that of the Party's electorate candidates or the undertakings 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,



Anne Martin
Party Secretary



Doug Woolerton
Financial Agent



**Statutory declaration by Party Secretary
 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

I, ANNE ROSAUE MARTIN

Registered name of party

Party secretary of
NEW ZEALAND FIRST

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



locality

Declared at BRICKLAW

nth, month, year

this 20 day of April, 2009 before

Authorised person to
complete

 MELVIN POH ONN TAY
Solicitor

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