

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,

PHILIP ALAN JOHNSON

Registered name of party

Party secretary and Financial Agent of

United Future New Zealand

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



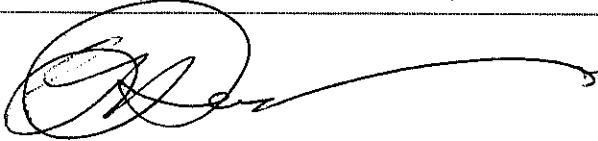
locality

Declared at Wellington

nth, month, year

this 2nd day of March, 2009 before

Authorised person to complete

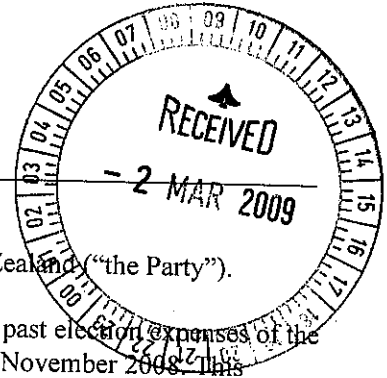


Justice of the Peace, Solicitor, or other person authorised to take a statutory declaration

GRAEME LEONARD REEVES
Solicitor, Wellington



United Future New Zealand
Auditor's Report
For the Year Ended 31 December 2008



To readers of the Return of Party Election Expenses of United Future New Zealand ("the Party").

I have audited the Party's Return. The return provides information about the past election expenses of the United Future New Zealand Party for the 2008 General Election held on 8th November 2008. This information is stated in accordance with Section 106 of the Electoral Finance Act 2007 ("the Act").

Board of Management's Responsibilities

The Board is responsible for the preparation of the Party Return of Election Expenses which fairly represents the Party's Election Expenses for the regulated period 1 January 2008 to 8th November 2008. Expenses incurred outside this period may also need to be included.

Auditor's Responsibilities

It is my responsibility to express an independent opinion on the Report presented by the Board and report my opinion to you.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the Return. It also includes assessing:

- the significant estimates and judgements made by the Board in the preparation of the Return, and
- whether the accounting policies are appropriate to the Party's circumstances, consistently applied and adequately disclosed.

I conducted my audit in accordance with New Zealand auditing standards except that my work was limited as explained below. I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the Return.

Other than in my capacity as auditor I have no relationship with or interest in the Party.

Qualified Opinion

Measurement of election expenses in certain circumstances prior to being recorded is limited and there are no practical audit procedures to determine the effect of that limited control. Circumstances where uncertainty may exist include (but may not be limited) to the following: -

- what constitutes an election advertisement;
- a risk surrounding completeness;
- difficulties in determining the commercial value of materials or advertising provided free of charge;
- difficulties in apportioning election activity between individual candidates and the party as a whole; and
- an absence of independent assurance that public funds have not been used in advertisements intended to persuade a voter to favour a candidate or party in an election

In these circumstances alone:

- I have not obtained all the information and explanations I have required; and
- I was unable to determine whether proper accounting records have been kept.

United Future New Zealand
Auditor's Report Continued,
For the Year Ended 31 December 2008

In my opinion, except for adjustments that may have been found necessary had I been able to obtain sufficient evidence concerning the measurement of election expenses: -

- the election expenses return, showing total election expenses of \$151,519.93, fairly reflects the party's election expenses and has not exceeded the relevant maximum amount specified under Section 98 of the Act; and
- Proper records of the party's election expenses have been kept by the party as far as appears from my examination of those records and are correct. I have received all the information and explanations that I require in order to carry out the audit.

My audit report was completed on 27th February 2009 and my qualified opinion is expressed as at that date.



David Turner
Chartered Accountant
Wellington,
New Zealand

Party Election Expense Form 2008 Election

Party name

UNITED FUTURE NEW ZEALAND

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

YES
51

\$
1,000,000
1,020,000

Expenditure limit (incl GST)

2,020,000

Summary

Total expenditure returned for each (incl GST)

\$	151,519.93
	0.00
	0.00
	0.00
	0.00
	0.00
Total	151,519.93

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

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 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.



UNITED FUTURE NEW ZEALAND

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

Total cost

\$151,519.93

Itemised Item description (including volume/duration/quality/size as appropriate)	All costs GST incl	production costs	publishing costs	total costs
	\$	\$	\$	\$
Electorate newsletter #1		3,767	1,311	\$5,078.25
Electorate newsletter #2		3,764	1,179	\$4,943.19
Sunday Star Times advertisement			11,255	\$11,254.95
NZ Family Times advertisement			5,500	\$5,500.00
Pamphlet & bumper stickers		5,400		\$5,400.00
India Newlink advertisement - tax policy			525	\$525.00
NZ Outdoor Hunting magazine advertisement			827	\$826.88
NZ Deerstalkers Association magazine advertisement			595	\$595.00
NZ Chinese Times advertisement			2,400	\$2,400.00
NZ Guns and Hunting magazine advertisement			497	\$497.00
Rosettes		395		\$395.35
Corflutes/Billboards		20,307		\$20,307.38
				\$0.00
Newspaper Advertising		54,771		\$54,770.62
Dunne Report		20,777		\$20,776.50

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

	All costs GST incl	production costs	publishing costs	total costs
	\$	\$	\$	\$
DVD		3,938		\$3,937.50
Advertising development		9,900		\$9,900.00
Leaflet production		2,928		\$2,927.75
Capital Community Newspaper Advertisement			461	\$461.25
Signage installation		200		\$200.00
Capital Times Advertisement			823	\$823.31
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00

UNITED FUTURE NEW ZEALAND
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	% or 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

UNITED FUTURE NEW ZEALAND

**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 costs		
		production costs \$	publishing costs \$	
				total costs \$
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00

UNITED FUTURE NEW ZEALAND

**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.

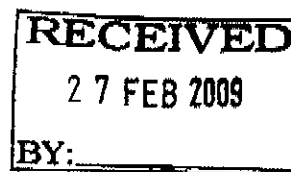
Item description (including volume/duration/quality/size as appropriate)

Reason why expenses not included

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



David Turner
DJ Turner & Associates
PO Box 17 002
Karori
Wellington 6147



Dear David,

**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 [Registered Party Name](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.

[I/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.

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

- 1 The return has been prepared in accordance with the relevant provisions of the Act.
- 2 [I am/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, [I/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 [I/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 [me/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

[I/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

[I/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 [me/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 [I/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,



Phil Johnson
Party Secretary
and Financial Agent