

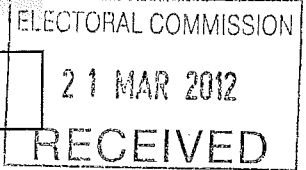
Party Election Expense Return 2011 General Election



Fill in boxes highlighted in yellow
If completing the form manually - also fill in orange boxes

Party Name

AOTEAROA LEGALISE CANNABIS PARTY



Party Secretary Name

Irinka Britnell

Declaration

I declare that to the best of my knowledge this return, filed pursuant to section 206I of the Electoral Act 1993, is an accurate record of the party election expenses for the 2011 General Election and is not false in any material particular.

Signed:

Irinka Britnell

(Party Secretary)

Date:

19/03/2012

Where you have completed the return electronically you will need to print the return. The return needs to be signed and dated by the party secretary and both the party secretary and the auditor must initial each page of the return. The signed return and the auditor's report must be received by the Electoral Commission before **Friday 16 March 2012**. Returns can be filed:

- By post at PO Box 3220 Wellington 6140
- Delivered to Level 9, 17-21 Whitmore Street, Wellington
- By fax to 04 495 0031
- By email to enquiries@elections.govt.nz

Please note, where the return is sent by fax or email the original signed return should also be sent or delivered to the Electoral Commission.

Checklist

Parts A to D completed (if no expenses, then answer Nil on the Summary Sheet)	✓
Party Secretary has initialled every page	✓
All relevant supporting documentation supplied to auditor	✓
Auditor has stamped and initialled every page	✓
Auditors report enclosed	✓
Representation letter enclosed, if used	✓

Party Election Expense Return 2011 General Election



Party Name AOTEAROA LEGALISE CANNABIS PARTY

Did you contest the party vote?	Answer Yes or No	YES	"Yes" = \$1,065,000	\$0.00 1,065,000
Number of electorate candidates for the party		17	Number * \$25,000	425.00
Expenditure limit (incl GST)			Total	\$0.00 1,065,000.425.00 \$ 1,490,000.00 <i>AB.</i>

Summary

Total expenditure returned (incl GST)	\$0.00
If you do not have any expenses to declare answer Nil	
Part A Party advertisements promoted solely by the party	Total A 4,003.00
Part B Apportionment of party advertisements shared with candidates or another party or parties	Total B 0.00
Part C Authorised party advertisements promoted by candidate or third party promoters	Total C 0.00
Part D Joint party and referendum advertisements	Total D 0.00
Total	Total A to D 4,003.00

Please indicate in each box	Answer Yes or No
All party election expenses have been included	YES
All expenses greater than \$100 vouched by invoice and receipt	YES
All relevant papers provided to auditor	YES

Notes/Comments: (Add any notes/comments in this section)

Party Secretary Initial	<i>AB.</i>	Auditor Stamp/Initial	
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A: Party advertisements promoted solely by the party

(Note: the only apportionment permitted is for advertisements published both before and within the regulated period)



Total A \$0.00

Party Name

4003.00

Total returned expense for A

HO TEAROA LEGALISE CANNABIS PARTY

	\$0.00	%	\$0.00
Item description (incl name of advertiser, supplier, volume, duration, size as appropriate)	Total cost inc GST <small>(including preparation, design, composition, printing, publishing and postage)</small>	% apportioned for regulated period <small>(Enter number only - e.g. 20 for 20%)</small>	Returned expense for party <small>(e.g. \$30,000 * 20% = \$6,000. Enter \$6,000)</small>
ALLIED PRESS - Otago Daily Times - Dunedin 60,000 TABLOID 8x A2 pages ONE OF PRINTING 12th November 2011	\$3,500.00		\$3,500.00
TV Production for Political Advert ARIK REISS - Video Productions	365.00		365.00
CAB - Commercial Approvals Bureau for Political Advertisement	138.00		138.00

Party Secretary Initial: JB

Auditor Stamp/Initial

B: Party advertisements shared with candidates or other parties

(Note: apportionment is permitted between the party and candidate/other party, and for advertisements published both before and within the regulated period)



Total B \$0.00			
	Party Name	0.00	
Total returned expense for B			
Item description (incl name of advertiser, supplier, volume, duration, size as appropriate)	\$0.00	%	\$0.00
	AOTEAROA LEGALISE CANNIBIS PARTY		
	Total cost inc GST <small>(including preparation, design, composition, printing, publishing and postage)</small>	% apportioned as party expense <small>(Enter number only - e.g. 20 for 20%)</small>	Returned expense for party <small>(e.g. \$30,000 * 20% = \$6,000. Enter \$6,000)</small>

Party Secretary Initial: *JB*

Auditor Stamp/Initial *JK*

C: Authorised party advertisements promoted by third party promoters
(Note: the only apportionment permitted is for advertisements published both before and within the regulated period)



Total C \$0.00

0.00

Party Name

AOTEAROA LEGALISE CANNABIS PARTY

Total returned expense for C

	\$0.00	%	\$0.00
Item description (incl name of advertiser, supplier, volume, duration, size as appropriate)	Total cost inc GST (including preparation, design, composition, printing, publishing and postage)	% apportioned as party expense (Enter number only - e.g. 20 for 20%)	Returned expense for party (e.g. \$30,000 * 20% = \$6,000. Enter \$6,000)

Party Secretary Initial: J.B.

Auditor Stamp/Initial: A

D: Joint party and referendum advertisements

(Note: the only apportionment permitted is for advertisements published both before and within the regulated period. The total costs of such advertisements are to be double counted - as both a party election expense and a referendum expense. See Part 6 of the Party Secretary Handbook - 2011 General Election and Referendum).



2011 party election expenses component			Total D \$0.00
		Party Name	0.00
Total returned expense for D		AOTEAROA LEGALISE CANNABIS PARTY	
Item description (incl name of advertiser, supplier, volume, duration, size as appropriate)	\$0.00 Total cost inc GST (including preparation, design, composition, printing, publishing and postage)	% % apportioned for regulated period (Enter number only - e.g. 20 for 20%)	\$0.00 Returned expense for party (e.g. \$30,000 * 20% = \$6,000. Enter \$6,000)

Party Secretary Initial: SB

Auditor Stamp/Initial [Signature]

AOTEAROA LEGALISE CANNABIS PARTY

P.O.BOX 13486

Christchurch 8141

19th March 2012

Bevan Smith

40 Durham Street South

Christchurch

Dear Mr Smith

**Letter of Representation for Party Election Expenses Return
for the 2011 General Election**

This representation letter is furnished in connection with the return of party election expenses for the 2011 general election (return) by Aotearoa Legalise Cannabis Party (Party) made in accordance with section 206I of the Electoral Act 1993 (Act) which has been audited by you in accordance with section 206L 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, [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 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

- party promoters (whether registered 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 2011 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 advertising undertaken by the party secretary, or with their authority? [section 206(1), definition of **election expenses**, paragraph (a)(ii)] (If no, advertising is not an election expense.)
- 6.2 If yes ... did the advertising constitute **publishing**? [section 3D, definition of **publish**; section 206(1), definition of **election expenses**, paragraph (a)(i)] (If no, advertising is not an election expense.)
- 6.3 If yes ... was that the publishing of a **party advertisement**? That is, did the advertisement encourage or persuade, or appear to encourage or persuade, voters to vote for the party, or against another party, or both? [section 3(1), definition of **party advertisement**; section 206(1), definition of **election expenses**] (If no, advertising is not an election expense.)
- 6.4 If yes ... was the advertising undertaken (or deemed to be undertaken) during the regulated period (from 26 August 2011 to 25 November 2011)? [section 3B, definition of **regulated period**; section 206(1), definition of **election expenses**, paragraph (a)(i)] (If no, advertising is not an election expense.)
- 6.5 If yes:
- 6.5.1 What expense was incurred in undertaking the advertising? [definition of **advertising expenses**, section 3E; definition of **election expenses**, section 206(1)]
- 6.5.2 What cost was involved in respect of the preparation, design, composition, printing, distribution, postage and publishing of the party advertisement? [section 3E(1)(a)(i)]

- 6.5.3 What was the reasonable market of any **material** used for or applied toward the party advertisement, including material provided free of charge, or below reasonable market value? [section 3E(1)(a)(ii)]
- 6.5.4 Was the advertisement a **joint party advertisement** [section 206CB], or a **joint party and candidate advertisement** [section 206CC]? (If yes, the costs can be apportioned based on coverage.)
- 6.5.5 Was the party advertisement a **joint election and referendum advertisement** (section 40 of the Electoral Referendum Act 2010) (If yes, the full cost of the advertisement must be counted as an election expense.)
- 6.6 Do any of the costs identified above fall within any of the expense exceptions? [section 3E(1)(b)]
- 6.6.1 The conduct of any survey or public opinion poll (other than push-polling)
- 6.6.2 Framework, other than a commercial framework, supporting a hoarding displaying the party advertisement
- 6.6.3 The labour of any person provided free of charge by that person
- 6.6.4 Replacement of election materials damaged in circumstances out of the party's control
- 6.6.5 Expenses, including running costs, of a vehicle used to display a party advertisement (provided payment was not made or promised) for the display of the advertisement on the vehicle
- 6.6.6 Allocations from the Electoral Commission of time and money for election broadcasting [definition of **election expenses**, section 206(1)(c)]


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

- 7 [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 advertisements published, or election expenses 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 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

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 2011 General Election.

PARTY'S RESPONSIBILITIES

The Aotearoa Legalise Cannabis Party is responsible for the Return of Party Election Expenses for the 2011 General Election in accordance with section 206I of the Electoral Act 1993

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 206L of the Electoral Act 1993.

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 section 206C of the Electoral 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 19 March 2012 and my disclaimer of opinion is expressed as at that date.



CHRISTCHURCH