

# 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

NZ National Party

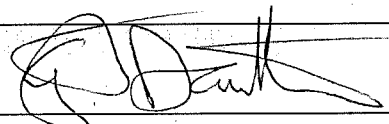
Party  
Secretary  
Name

Greg Hamilton

## 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:

  
(Party Secretary)

Date:

16/3/2012

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](mailto: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)	Yes
Party Secretary has initialled every page	Yes
All relevant supporting documentation supplied to auditor	Yes
Auditor has stamped and initialled every page	Yes
Auditors report enclosed	Yes
Representation letter enclosed, if used	Yes

# **Party** **Election Expense Return 2011 General Election**



Party Name

NZ National Party

Did you contest the party vote?	Answer Yes or No	Yes	"Yes" =	\$0.00
			\$1,065,000	\$1,065,000.00
Number of electorate candidates for the party		63	Number *	\$1,575,000.00
			\$25,000	\$0.00
Expenditure limit (incl GST)			Total	\$2,640,000.00

## Summary

Total expenditure returned (incl GST)		\$0.00
If you do not have any expenses to declare answer Nil		
<b>Part A</b> Party advertisements promoted solely by the party	Total A	\$2,053,443.82
<b>Part B</b> Apportionment of party advertisements shared with candidates or another party or parties	Total B	\$267,772.24
<b>Part C</b> Authorised party advertisements promoted by candidate or third party promoters	Total C	Nil
<b>Part D</b> Joint party and referendum advertisements	Total D	Nil
		\$0.00
<b>Total</b>	Total A to D	\$2,321,216.06

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

Auditor  
Stamp/Initial
**IBDO**  
 BDO WELLINGTON

**A: Party advertisements promoted solely by the party**

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



			<b>Total A \$0.00</b>
			<b>Party Name</b>
			<b>\$2,053,443.82</b>
<b>Total returned expense for A</b>			<b>NZ National Party</b>
			<b>\$0.00      %      \$0.00</b>
<b>Item description</b> (incl name of advertiser, supplier, volume, duration, size as appropriate)	<b>Total cost inc GST</b> (including preparation, design, composition, printing, publishing and postage)	<b>% apportioned for regulated period</b> (Enter number only - e.g. 20 for 20%)	<b>Returned expense for party</b> (e.g. \$30,000 * 20% = \$6,000. Enter \$6,000)
Newspaper advertisements were run in all major metropolitan and provincial daily newspapers on a Tuesday and a Friday during the weeks of 17 November and 21 November.			
Rainmakers	\$322,345.00		\$322,345.00
Stick-on 'Post-It Notes' were run on the covers of the Dominion Post and Christchurch Press on Thursday 24 November and on the NZ Herald on Friday 25 November.			
Advertisements were run in selected Chinese, Korean and Indian newspapers (and on those publications' websites) during the weeks of 6, 13 and 20 November.			
Rainmakers	\$20,254.95		\$20,254.95
A single billboard creative was run on 97 billboard sites throughout New Zealand from 1 to 25 November.			
Rainmakers - Billboard Rental	\$307,684.80		\$307,684.80
Rainmakers - Billboard Production	\$52,464.15		\$52,464.15
Rainmakers - Billboard Installation & Removal	\$62,401.19		\$62,401.19
Eight different kinds of bus back creative were run on 12 North Shore buses from 1 to 25 November.			
Rainmakers - North Shore Buses (incl skins & Installation)	\$29,036.93		\$29,036.93
Initial internet advertising played on four websites on Tuesday 25 October. Internet advertising then continued across three websites from the week beginning 30 October through until 25 November. For the weeks 30 October to 13 November there was also UK and Australian internet based advertising.			
Rainmakers	\$113,565.38		\$113,565.38
A double-page advertorial was run in the Woman's Day during the week of 14 November.			
Rainmakers	\$14,515.88		\$14,515.88

Party Secretary Initial:

**BDO**

BDO WELLINGTON

## Total returned expense for A

Item description (incl name of advertiser, supplier, volume, duration, size as appropriate)	NZ National Party		
	\$0.00	%	\$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%)	Returned expense for party (e.g. \$30,000 * 20% = \$6,000. Enter \$6,000)
Eight different TV commercials ran from Wednesday 26 October until Friday 25 November – an initial 30 sec 'framing' ad that was then cut down to 15 sec, followed by six different 30 sec policy ads covering the economy, infrastructure, education, health, law and order and welfare, and in the final two days a 15 sec 'joining/get out the vote' ad.			
Identical radio versions of the above ads ran during the same period. In addition, a 30 sec version of the 'joining/get out the vote' ad ran on radio in the final two days.			
Selected television ads played on Māori Television in the final two weeks.			
Ethnic media – selected television ads were run on preferred Chinese and Korean TV channels in the final two weeks; selected radio ads were translated into Cantonese, Mandarin and Hindi to run on preferred stations from 14-25 November.			
Graffiti - TVC Production	\$189,162.35		\$189,162.35
TVNZ - Media Footage	\$2,526.55		\$2,526.55
Rainmakers - Ethnic Media Production	\$2,592.68		\$2,592.68
National's sign-written campaign bus was on the road from 15-25 November.			
Panda Visuals - Campaign Bus Skin	\$10,697.30		\$10,697.30
An addressed mail letter from John Key was sent to 251,000 households from 18 November, with a variation sent to 23,000 Ōhāriu electorate voters around the same time.			
OrangeBox	\$157,012.95		\$157,012.95
'National's Plan' unaddressed mail was sent to 1.6 million households during the week of 6 November.			
Format	\$72,435.05		\$72,435.05
Orange Box	\$78,634.62		\$78,634.62
National's Plan for Families' unaddressed mail was sent to 300,000 households during the weekend of 19/20 November.			
Orange Box	\$27,239.97		\$27,239.97
Automated phone calling featuring a personal message from John Key was delivered to approximately 250,000 households in the final two weeks of the campaign.			
Xpedite Systems - automated calling	\$26,339.36		\$26,339.36

Party Secretary Initial:




## Total returned expense for A

Item description (incl name of advertiser, supplier, volume, duration, size as appropriate)	NZ National Party		
	\$0.00	%	\$0.00
	<b>Total cost inc GST</b> (including preparation, design, composition, printing, publishing and postage)	<b>% apportioned for regulated period</b> (Enter number only - e.g. 20 for 20%)	<b>Returned expense for party</b> (e.g. \$30,000 * 20% = \$6,000. Enter \$6,000)
Various pieces of printed party vote collateral were also produced for electorate use including extras of the 'National's Plan' and 'National's Plan for Families' pieces, personalised 'Brighter Future' brochures for each electorate, a 'Labour = Less Jobs' flier, a 'Labour's debt trap' flier and Mandarin, Korean and Hindi brochures.			
Orange Box	\$10,490.99		\$10,490.99
Party Vote hoarding 'slashes' were produced to stick over local campaign hoardings in the final week.			
Panda Visuals	\$8,156.95		\$8,156.95
Over 10,000 hoardings and yard signs including candidate/party vote signs, party vote-only signs and 'National's Plan' signs were erected around the country from 26 August to 25 November.			
Panda Visuals	\$33,960.42		\$33,960.42
Three 'debt trucks' featuring large sign-written hoardings were on the road around New Zealand at different times between 14 and 19 November.			
Sabre Signs	\$1,771.35		\$1,771.35
We produced a number of party vote merchandise items, including rosettes, stickers, t-shirts, balloons, pens, pull-up banners and flags.			
Signature Promotions, One World Online, Panda Visuals, The Print Room, Ribbons & Rosettes	\$51,230.75		\$51,230.75
Sugar - Media Design	\$327,254.35		\$327,254.35
Advertising/Design - Staff Costs	\$26,696.83		\$26,696.83
Collateral Design	\$8,396.01		\$8,396.01
Feelers & Mushroom Music - Campaign Song	\$79,911.81		\$79,911.81
Website/Social Media	\$4,513.35		\$4,513.35
List Candidates Business Cards	\$333.50		\$333.50

Party Secretary Initial:  BDO

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## Total returned expense for A

	NZ National Party		
	\$0.00	%	\$0.00
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List Candidate Advertising	\$1,012.00		\$1,012.00
Events - Mystery Creek, Canterbury Show Day, Womens Expo's	\$5,899.35		\$5,899.35
Other Signs	\$4,907.05		\$4,907.05

Party Secretary Initial: .....



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**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		\$267,772.24
<b>Total returned expense for B</b>	NZ National Party		
	<b>\$0.00</b>	<b>%</b>	<b>\$0.00</b>
<b>Item description</b> (incl name of advertiser, supplier, volume, duration, size as appropriate)	<b>Total cost inc GST</b> (including preparation, design, composition, printing, publishing and postage)	<b>% apportioned as party expense</b> (Enter number only - e.g. 20 for 20%)	<b>Returned expense for party</b> (e.g. \$30,000 * 20% = \$6,000. Enter \$6,000)
<b>Auckland Central</b>			
Ponsonby News September	\$1,362.75	30%	\$408.85
Boston Partners Use of Phone - Phone Banking	\$60.74	50%	\$30.37
Mail Handling Services Direct Mail	\$6,354.93	6%	\$372.71
Mail Handling Services Candidate/Party Flyer	\$3,105.00	33%	\$1,035.00
Campaign Office printing of DM in Mandarin	\$250.00	40%	\$100.00
Panda Visuals Corflutes	\$2,000.98	50%	\$1,000.49
Panda Visuals Party Vote Corflutes	\$416.43	100%	\$416.43
Vodafone Phone Banking Costs	\$634.14	50%	\$317.07
<b>Bay of Plenty</b>			
Simpson Print, 60 10th Avenue, Tauranga - print letters	\$1,258.82	50%	\$629.41
Ricoh NZ, 1/24 Marsh St, Tauranga - printing	\$342.00	50%	\$171.00
Office Max, Durham St, Tauranga - stationery	\$639.00	50%	\$319.50
Panda Graphics, 10 Lambie Dr, Manukau - hoardings	\$2,192.80	50%	\$1,096.40
Panda Graphics, 10 Lambie Dr, Manukau - Party Vote hoardings	\$1,363.44	100%	\$1,363.44
<b>Botany</b>			
Panda Visuals Party Vote Hoardings	\$2,093.00	100%	\$2,093.00
Panda Visuals Party Vote Yard Signs	\$339.25	100%	\$339.25
Panda Visuals Hoardings	\$1,725.00	50%	\$862.50
Orange Box Brochures	\$1,776.76	50%	\$888.38
<b>Christchurch Central</b>			
Sabre Signs Party Vote Yard Signs	\$1,000.50	100%	\$1,000.50
Sabre Signs Party Vote Hoardings	\$1,261.55	100%	\$1,261.55
Sabre Signs 50/50 - images	\$2,369.00	50%	\$1,184.50
Sabre Signs 50/50 - text	\$419.76	50%	\$209.88

Party Secretary Initial: .....

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	\$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)
Sabre Signs Setup Fee	\$51.76	50%	\$25.88
Sabre Signs 50/50 Yard Signs	\$1,000.50	50%	\$500.25
Sabre Signs Additional Signage - Hoardings	\$1,361.00	50%	\$680.50
PWA Griffin Rebuild Chch Flyer	\$2,178.10	70%	\$1,524.67
<b>Christchurch East</b>			
Sabre signs - hoarding and yard signs	\$3,638.83	55%	\$2,000.00
Orange box - Brochures (Canterbury)	\$1,221.30	70%	\$855.94
<b>Clutha Southland</b>			
Sabre Signs Party Vote Hoardings	\$2,221.34	100%	\$2,221.34
Sabre Signs, Candidate Hoardings	\$4,211.54	50%	\$2,105.77
Sabre Signs, Hoardings Freight	\$355.42	63%	\$225.67
GFS, Hoardings Freight	\$117.25	50%	\$58.63
<b>Coromandel</b>			
Panda Visuals Hoardings- 2400 x 1200 Candidate 50/50	\$2,472.50	50%	\$1,236.25
Panda Visuals Hoardings - 2400 x 1200 Candidate Text 50/50	\$2,277.00	50%	\$1,138.50
Panda Visuals Hoarding 2400 x 1200 Party Vote	\$1,308.12	100%	\$1,308.12
Panda Visuals Yard Signs 600 x 900 Candidate 50/50	\$342.70	50%	\$171.35
Panda Visuals Yard Sign 300 x 900 Party Vote	\$271.40	100%	\$271.40
Orange Box Brighter Future Flyers	\$1,946.95	50%	\$973.47
<b>Dunedin North</b>			
Sabre Signs 900x600 PV Yard sign	\$166.75	100%	\$166.75
Party Gas-for balloons/string/scissors	\$314.49	100%	\$314.49
Williams Signs 50/50 candidate hoardings	\$2,999.66	50%	\$1,499.83
Orange Box Brighter Future Flyer	\$1,873.35	50%	\$936.68
PMP Media Distribution flyers	\$570.68	50%	\$285.34
<b>Dunedin South</b>			
Sabre Signs Party Vote Hoardings	\$1,366.86	100%	\$1,366.86
Williams Signs Hoardings	\$3,047.50	50%	\$1,523.75
Orange Box Brighter Future Flyers	\$1,276.50	50%	\$638.25
<b>East Coast</b>			
Hoardings - 50/50 Candidate with photo	\$2,070.00	50%	\$1,035.00

Party Secretary Initial:  BDO

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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)
Hoardings - freight	\$356.50	50%	\$178.25
Hoardings - 50/50 Text	\$1,591.60	50%	\$795.80
Hoardings - Party Vote	\$1,569.75	100%	\$1,569.75
Hoardings - 50/50 Yard (inc set-up fee)	\$414.00	50%	\$207.00
Hoardings - PV Yard	\$678.50	100%	\$678.50
<b>East Coast Bays</b>			
Benefitz Hoardings & Yard Signs 50/50	\$3,967.50	50%	\$1,983.75
Panda Graphics Hoardings Party	\$696.00	100%	\$696.00
Panda Graphics Yard Signs Party	\$425.50	100%	\$425.50
<b>Epsom</b>			
Panda Visuals - signs PV vote text yard signs	\$203.55	100%	\$203.55
Panda Visuals - signs PV picture hoardings	\$1,046.50	100%	\$1,046.50
Panda Visuals - yard signs text	\$200.10	50%	\$100.05
Panda Visuals candidate photo hoardings	\$776.25	50%	\$388.13
Orange Box - Future flyers	\$375.13	70%	\$262.60
<b>Hamilton East</b>			
Panda Visuals Signage	\$3,661.92	50%	\$1,830.96
Panda Visuals Part Vote Signage	\$2,743.84	100%	\$2,743.84
Orange Box 30,000 Flyers Bennett - Brighter Future	\$1,946.95	50%	\$973.47
<b>Hamilton West</b>			
Panda Visuals, Party Vote Hoardings	\$364.54	100%	\$364.54
Panda Visuals, Hoardings	\$5,804.06	50%	\$2,902.03
Orangebox, Brighter Future Flyers	\$1,497.30	50%	\$748.65
<b>Helensville</b>			
Kumeu Hire, helium	\$435.00	100%	\$435.00
Panda Visuals Hoardings	\$2,003.30	50%	\$1,001.65
Panda Visuals Party Vote Hoardings	\$2,613.95	100%	\$2,613.95
Panda Visuals Yard Signs	\$770.50	50%	\$385.25
Panda Visuals Party Vote Yard Signs	\$678.50	100%	\$678.50
Orange Box 50/50 Brochure	\$2,017.10	50%	\$1,008.55
Suburban Papers - Brochure Inserts	\$781.78	50%	\$390.89

Party Secretary Initial: .....



BDO WELLINGTON

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	\$0.00	%	\$0.00
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Stationary and Postage, Event Invitations	\$1,552.56	50%	\$776.28
<b>Hunua</b>			
KiwiPrint Ltd - Posters	\$338.10	50%	\$169.05
Panda Graphics Ltd - Hoardings 50/50	\$3,110.18	50%	\$1,555.09
Panda Graphics Ltd - Party Vote Hoardings	\$1,831.36	100%	\$1,831.36
Orangebox Ltd - brochures	\$2,400.05	25%	\$600.01
<b>Hutt South</b>			
Panda Visuals Hoardings	\$3,353.40	50%	\$1,676.70
Panda Visuals Party Vote Hoardings	\$3,010.70	100%	\$3,010.70
Orange Box Brighter Future Flyers	\$1,518.00	50%	\$759.00
<b>Ilam</b>			
Sabre Signs, Party Vote Hoardings	\$777.94	100%	\$777.94
Sabre Signs, Hoardings	\$2,465.82	50%	\$1,232.91
Papanui Press, Canterbury Flyers	\$1,431.75	70%	\$1,002.23
Christchurch Merivale Corner Church Magazine	\$57.50	50%	\$28.75
<b>Invercargill</b>			
Orange Box Brighter Future Flyers	\$1,806.36	50%	\$903.18
Sabre Signs Hoardings	\$1,435.32	50%	\$717.66
Sabre Signs Party Vote Hoardings	\$1,328.12	100%	\$1,328.12
<b>Kaikoura</b>			
Sabre Signs Hoardings	\$1,910.16	50%	\$955.08
Sabre Signs Party Vote Hoardings	\$1,473.23	100%	\$1,473.23
Orange Box Flyers	\$957.95	50%	\$478.98
Labour, sign waving	\$405.00	50%	\$202.50
<b>Mana</b>			
Panda Visuals - 2400 x 1200 Party Vote	\$549.41	100%	\$549.41
Orange Box - 25,000 Brighter Future pamphlets	\$1,641.43	50%	\$820.71
Panda Visuals - 2400 x 1200 50/50	\$1,656.00	50%	\$828.00
Panda Visuals - 900 x 600 Yard Signs 50/50	\$271.40	50%	\$135.70
Maxi Marketing 1 x direct mail - out. Hand delivered	\$3,781.09	10%	\$378.11
<b>Mangere</b>			

Party Secretary Initial: **IBDO**


Total returned expense for B	NZ National Party		
	\$0.00	%	\$0.00
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Panda Graphics, Party Vote Picture Hoardings	\$784.87	100%	\$784.87
Panda Graphics, Party Vote Yardsigns	\$271.40	100%	\$271.40
Panda Graphics, Picture Candidate Hoardings	\$1,322.50	50%	\$661.25
Panda Graphics, Candidate Text Hoardings	\$690.00	50%	\$345.00
Panda Graphics, Yardsigns	\$271.40	50%	\$135.70
<b>Manukau East</b>			
Panda Visuals - 20 *Candidate photo hoarding 2400*1200	\$1,322.50	50%	\$661.25
Panda Visuals - 20 *Candidate Text hoarding 2400*1200	\$690.00	50%	\$345.00
Panda Visuals - 50 *Text yard signs 900*600	\$414.00	50%	\$207.00
Panda Visuals - 50 * Party vote text yard signs 900*600	\$339.25	100%	\$339.25
Panda Visuals - 50 *Party Vote Picture hoarding 2400*1200	\$1,308.12	100%	\$1,308.12
Orangebox Ltd - 20000 Brighter Future Flyers	\$1,613.45	50%	\$806.73
Rocket Mail - Direct Mails printing plus postage	\$4,384.52	50%	\$2,192.26
<b>Manurewa</b>			
Panda Visuals - yard signs (PV)	\$271.40	100%	\$271.40
Panda Visuals - large hoardings (PV Only)	\$1,569.75	100%	\$1,569.75
Panda Visuals - large hoardings (50:50)	\$1,782.50	50%	\$891.25
Panda Visuals - yard signs (50:50)	\$474.95	50%	\$237.48
Orange Box - Brighter Future Flyers	\$2,794.50	50%	\$1,397.25
<b>Maungakiekie</b>			
Panda Graphics - Party vote hoardings	\$654.06	100%	\$654.06
Orange Box - Brighter Future flyer	\$1,659.45	50%	\$829.73
Panda Graphics - candidate picture hoardings+freight	\$2,917.50	50%	\$1,458.75
Panda Graphics - candidate text hoardings	\$345.00	50%	\$172.50
Panda Graphics - candidate yard signs	\$632.50	50%	\$316.25
<b>Mt Albert</b>			
Panda Visuals, Hoardings - party vote	\$308.12	100%	\$308.12
Panda Visuals, Party vote text yard signs	\$814.20	100%	\$814.20
Orange Box, Brochure - Brighter Future Flyers	\$1,719.25	50%	\$859.62
Panda Visuals, Text yard signs	\$342.70	50%	\$171.35
Panda Visuals, Hoardings	\$2,869.25	50%	\$1,434.62

Party Secretary Initial: .....



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Total returned expense for B		NZ National Party	
	\$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)
<b>Mt Roskill</b>			
Metropolitan Rentals - Truck Hireage	\$600.00	75%	\$450.00
Magness Sounds - Speaker System	\$385.25	75%	\$288.94
Panda Graphics Corflutes - Party Vote	\$1,511.68	100%	\$1,511.68
Panda Graphics Corflutes 50-50	\$3,282.66	50%	\$1,641.33
Orange Box Brighter Future Flyers	\$1,975.00	50%	\$987.50
<b>Napier</b>			
Panda Visuals - Hoardings Text and Photo	\$5,449.86	69%	\$3,771.43
Panda Visuals - Yard Signs	\$414.00	50%	\$207.00
Panda Visuals - Freight	\$301.86	68%	\$204.80
A&P Show Stand - shared with Tuki Tuki	\$297.16	50%	\$148.58
Jade Promotions Home Show - shared with Tuki Tuki	\$287.50	50%	\$143.75
<b>Nelson</b>			
Hoardings - Party Vote	\$924.14	100%	\$924.14
Hoardings	\$1,466.74	50%	\$733.37
Yard signs	\$338.04	50%	\$169.02
<b>New Lynn</b>			
Orange Box Brighter Future Flyer	\$1,550.20	50%	\$775.10
Mitesh Patel: National Hats	\$120.00	100%	\$120.00
National automated John Key telephone calling	\$581.64	50%	\$290.82
Panda Visuals Party Vote Text Yard signs	\$474.95	100%	\$474.95
Panda Visuals National/Groser Text Yard signs	\$271.40	50%	\$135.70
Panda Visuals Party Vote Picture Key/Groser Hoardings	\$1,811.25	50%	\$905.62
Panda Visuals Party Vote Picture Hoardings	\$1,831.37	100%	\$1,831.37
<b>New Plymouth</b>			
Orange Box Brighter Future Flyer	\$1,649.34	50%	\$824.67
Panda Graphics Hoardings	\$2,239.28	50%	\$1,119.64
Panda Graphics Party Vote Hoardings	\$736.46	100%	\$736.46
Panda Graphics Hoardings Setup	\$57.50	50%	\$28.75
<b>Northcote</b>			
Panda Visuals, Party vote hoardings	\$700.06	100%	\$700.06

Party Secretary Initial:  BDO

BDO WELLINGTON

Total returned expense for B	NZ National Party		
	\$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)
Panda Visuals Limited, Yard signs	\$414.00	50%	\$207.00
Yard Signs from 2008 Campaign (cost based on 2011 cost)	\$414.00	50%	\$207.00
Panda Visuals Limited, Candidate photo hoarding	\$2,415.00	50%	\$1,207.50
Labour, Dismantling hoardings	\$720.00	50%	\$360.00
<b>Northland</b>			
Panda Visuals 50:50 Hoardings	\$3,531.65	50%	\$1,765.83
Panda Visuals Yard Signs	\$128.80	50%	\$64.40
Panda Visuals Party Vote Hoardings	\$601.68	100%	\$601.68
Delivery; Panda Visuals	\$621.00	57%	\$354.34
<b>North Shore</b>			
Panda Graphics, Hoardings Large Party Vote	\$552.00	100%	\$552.00
Panda Graphics, Hoardings Small Party Vote	\$203.55	100%	\$203.55
Benefitz, Hoardings	\$4,105.50	50%	\$2,052.75
Benefitz, Candidate Brochure	\$4,006.60	50%	\$2,003.30
<b>Ohariu</b>			
Phone Canvassing	\$3,000.00	100%	\$3,000.00
Panda Visuals Yard Signs - Party Vote	\$678.50	100%	\$678.50
Panda Visuals Hoardings - Shared	\$556.30	50%	\$278.15
Panda Visuals Large Hoardings - Party Vote	\$1,169.50	100%	\$1,169.50
Orange Box Brighter Future Flyers	\$1,544.46	70%	\$1,081.12
<b>Otaki</b>			
Panda Visuals Hoardings	\$4,393.00	50%	\$2,196.50
Panda Visuals Party Vote Hoardings	\$857.61	100%	\$857.61
Orange Box Brighter Future Flyers	\$1,844.60	50%	\$922.30
<b>Pakuranga</b>			
Panda Visuals for 2400 X 1200 Corflutes	\$1,647.37	100%	\$1,647.37
Panda Visuals for Coreflute Hoardings	\$2,433.40	50%	\$1,216.70
Burrill Farms - erecting and dismantling hoardings	\$3,705.66	70%	\$2,600.80
<b>Palmerston North</b>			
Panda Graphics Hoardings	\$2,966.24	50%	\$1,483.12
Panda Graphics Party Vote Hoardings	\$778.26	100%	\$778.26

Party Secretary Initial: .....


**BDO**

Total returned expense for B		NZ National Party	
	\$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)
Panda Graphics Yard Signs	\$1,113.20	50%	\$556.60
Panda Graphics Party Vote Yard Signs	\$407.10	100%	\$407.10
Awesome Art Trailer Signage	\$484.99	36%	\$175.00
Orange Box- National & Leonie Hapeta Brighter Future Flyers	\$1,892.90	50%	\$946.45
<b>Papakura</b>			
Panda Graphics Yard Signs - Brighter Future	\$339.25	100%	\$339.25
Panda Graphics Yard Signs - 50/50	\$200.10	50%	\$100.05
Panda Graphics JK Brighter Future	\$1,308.12	100%	\$1,308.12
Panda Graphics Candidate 50/50	\$1,725.00	50%	\$862.50
Orange Box Brighter Future Flyers	\$1,766.40	50%	\$883.20
<b>Port Hills</b>			
Canterbury A & P Show	\$328.50	100%	\$328.50
Sabre Signs Hoardings	\$3,857.60	50%	\$1,928.80
Sabre Signs Party Vote Hoardings	\$964.20	100%	\$964.20
Orange Box Brochures	\$1,397.10	70%	\$978.00
<b>Rangitata</b>			
Sabre Signs 50/50 Hoardings Large	\$2,192.00	50%	\$1,096.00
Sabre Signs Party Vote Hoardings Large	\$2,675.00	100%	\$2,675.00
Sabre Signs 50/50 Hoardings Small	\$246.00	50%	\$123.00
Sabre Signs Party Vote Hoardings Small	\$287.00	100%	\$287.00
<b>Rangitikei</b>			
Panda Visuals Party Vote Yard Signs	\$67.85	100%	\$67.85
Panda Visuals - Party Vote Picture Hoardings	\$523.25	100%	\$523.25
Panda Visuals - Hoardings	\$1,121.25	50%	\$560.63
Panda Visuals - Hoardings	\$2,241.35	50%	\$1,120.68
Panda Visuals - Hoardings	\$1,016.60	50%	\$508.30
Southlight-photo with John Key	\$74.75	50%	\$37.38
<b>Rimutaka</b>			
Panda Graphics, Party Vote Picture Hoarding	\$654.06	100%	\$654.06
Panda Graphics, Party Vote Text Yard Sign	\$203.55	100%	\$203.55
Panda Graphics, Candidate Photo Hoarding 50/50	\$2,618.25	50%	\$1,309.13

Party Secretary Initial:


**IBDO**

Total returned expense for B	NZ National Party		
	\$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)
Panda Graphics, Text Yard Sign 50/50	\$556.60	50%	\$278.30
Panda Graphics, Text Yard Sign (x30) 50/50	\$254.15	50%	\$127.08
Orange Box, Brighter Future Flyer Printing	\$1,162.65	50%	\$581.33
Rodney			
Panda Visuals Party Vote Picture Hoardings	\$627.90	100%	\$627.90
Panda Visuals Party Vote Text Yard Signs	\$169.62	100%	\$169.62
Panda Visuals Hoardings	\$3,868.60	50%	\$1,934.30
Rongotai			
Panda Visuals - 90 hoardings	\$196.77	100%	\$196.77
Panda Visuals - 25 hoardings	\$183.14	100%	\$183.14
Baseline - 20 film industry hoardings	\$655.50	100%	\$655.50
Supershell Miramar - trailer hire	\$1,276.00	50%	\$638.00
Orange Box - brochures	\$1,587.00	50%	\$793.50
Cox Real Estate - Commercial Advertising Space	\$500.00	50%	\$250.00
Empire Kitchens - Commercial Advertising Space	\$280.00	50%	\$140.00
Panda Visuals - Hoardings	\$1,307.12	50%	\$653.56
Panda Visuals - Yard Signs	\$153.80	50%	\$76.90
Rotorua			
Panda Vision Party Hoardings Picture	\$1,831.38	100%	\$1,831.38
Panda Vision Party Yard Signs	\$339.25	100%	\$339.25
Simpson Printing Brighter Future Flyer	\$947.48	50%	\$473.74
Panda Vision Hoardings & Signs	\$3,880.30	50%	\$1,940.15
Selwyn			
Party Vote Hoardings	\$3,508.88	100%	\$3,508.88
Party Vote Yard Signs	\$200.10	100%	\$200.10
50/50 Candidate Hoardings	\$2,961.25	50%	\$1,480.63
Candidate Yard Signs	\$133.40	50%	\$66.70
50/50 Brochures	\$1,398.40	50%	\$699.20
Tamaki			
Panda Visuals Party Vote Text Yard signs 900x600	\$1,696.25	100%	\$1,696.25
Panda Visuals Party Vote Picture Hoarding 2400x1200	\$1,700.56	100%	\$1,700.56

Party Secretary Initial: .....



**BDO**  
BDO WELLINGTON

Total returned expense for B	NZ National Party		
	\$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)
Panda Visuals - O'Conner 2400*1200 candidate signs	\$1,725.00	50%	\$862.50
Panda Visuals - Text yard signs 900x600	\$235.75	50%	\$117.88
Panda Visuals - Text yard signs 900x600	\$178.25	50%	\$89.13
Orange Box - Brighter Future Flyers	\$2,225.25	30%	\$667.57
Taranaki King Country			
Panda Visuals - Party Vote Hoardings 2400 x 1200	\$1,831.37	100%	\$1,831.37
Panda Visuals - Party Vote Yard Signs	\$237.47	100%	\$237.47
Panda Visuals - Hoardings Vote Adern	\$2,282.75	50%	\$1,141.37
Orange Box - Brochures	\$991.30	50%	\$495.65
Taupo			
Panda Visuals Party Vote 1200x2400 Hoardings	\$1,700.56	100%	\$1,700.56
Panda Visuals Party Vote 600x900 Yard Signs	\$770.50	100%	\$770.50
Panda Visuals, Hoardings	\$4,082.50	50%	\$2,041.25
Orangebox, Brighter Future Flyers	\$1,659.46	50%	\$829.73
Tauranga			
Panda Graphics, 80*1200x2400 Hoardings: Party Vote only	\$2,093.00	100%	\$2,093.00
Panda Graphics, 130*600x900 Yard Signs: Party Vote only	\$882.05	100%	\$882.05
Panda Graphics, 60*1200x2400 50/50 candidate hoardings with images	\$3,450.00	50%	\$1,725.00
Panda Graphics, 20*1200x2400 50/50 candidate hoardings text only	\$1,380.00	50%	\$690.00
Panda Graphics, 120*600x900 Yard Signs - 50/50 Candidate	\$855.60	50%	\$427.80
Panda Graphics, Freight	\$409.40	68%	\$278.68
Panda Graphics, Set-up fee	\$115.00	50%	\$57.50
Simpson Print, Direct Mail	\$1,714.70	35%	\$600.00
Te Atatu			
Panda Graphic Imaging - PV coreflutes	\$523.25	100%	\$523.25
Panda Graphic Imaging - PV yard signs	\$339.25	100%	\$339.25
Panda Graphic Imaging - 50/50 candidate hoardings with images	\$2,518.50	50%	\$1,259.25
Panda Graphic Imaging - 50/50 candidate hoardings text only	\$989.00	50%	\$494.50
Panda Graphic Imaging - 50/50 candidate yardsigns	\$414.00	50%	\$207.00
OrangeBox - 50/50 flyers	\$1,822.80	50%	\$911.40
Tukituki			

Party Secretary Initial:


**IBDO**

BDO WELLINGTON

Total returned expense for B	NZ National Party		
	\$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)
A & P Show Site Rental 50% with Napier	\$297.16	50%	\$148.58
Home Show Site Rental 50% with Napier	\$287.50	50%	\$143.75
Panda Visuals Hoardings	\$3,496.00	50%	\$1,748.00
Panda Visuals Yard Signs	\$164.46	50%	\$82.23
Orange Box Brighter Future Brochure	\$1,592.76	50%	\$796.38
Panda Visuals Party Vote Hoardings	\$3,139.50	100%	\$3,139.50
Waikato			
Printech, Hoarding Overlays	\$377.20	50%	\$188.60
Panda Graphics, Hoarding Coreflutes	\$2,624.30	50%	\$1,312.15
Panda Graphics, Key Hoardings	\$784.87	100%	\$784.87
Waimakariri			
Sabre Signs Party Vote Hoardings	\$1,140.39	100%	\$1,140.39
Sabre Signs 50/50 Hoardings & Yard Signs	\$5,819.82	50%	\$2,909.91
Orange Box - "Canterbury Rebuild" flyer printing costs	\$1,778.37	69%	\$1,230.86
PMP Distribution - "Canterbury Rebuild" flyer delivery costs	\$1,047.85	70%	\$733.50
Wairarapa			
Panda Graphics - Hoardings	\$4,390.04	50%	\$2,195.02
Panda Graphics - Freight	\$330.32	50%	\$165.16
Panda Graphics - Hoardings	\$1,386.81	100%	\$1,386.81
Panda Graphics - Freight	\$155.84	100%	\$155.84
Masterton A & P Assn - Commercial Site	\$100.00	50%	\$50.00
Waitakere			
Panda Visuals Yard signs - PV only	\$678.50	100%	\$678.50
Panda Visuals Hoardings - PV only	\$784.87	100%	\$784.87
Panda Visuals Hoardings (PV) additional stock	\$156.98	100%	\$156.98
Panda Visuals Hoardings (JK/PB)	\$2,877.87	50%	\$1,438.93
Panda Visuals Hoardings (text)	\$1,134.25	50%	\$567.12
Panda Visuals Yard signs (text)	\$1,483.50	50%	\$741.75
Orange Box Flyer - Brighter Future	\$1,612.30	50%	\$806.15
Panda Visuals Hoardings (JK/PB add stock)	\$1,499.84	50%	\$749.91
Panda Visuals Hoardings (text add stock)	\$690.00	50%	\$345.00

Party Secretary Initial: .....



Total returned expense for B	NZ National Party		
	\$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)
<b>Waitaki</b>			
Sabre Signs Hoardings 50/50	\$4,200.40	50%	\$2,100.20
Sabre Signs Hoardings Party Vote	\$2,686.31	100%	\$2,686.31
Sabre Signs Yard Signs 50/50	\$654.95	50%	\$327.48
Sabre Signs Yard Signs Party Vote	\$454.84	100%	\$454.84
Orange Box Brighter Future Brochures	\$1,294.90	50%	\$647.45
<b>Wellington Central</b>			
Panda Graphics - Party Vote Yardsigns & Hoardings	\$2,102.77	100%	\$2,102.77
Panda Graphics - Yardsigns & Hoardings 50/50	\$3,650.68	50%	\$1,825.34
Orange Box (Brighter Future Flyer)	\$1,815.86	50%	\$907.93
<b>West Coast Tasman</b>			
Tasman District Council Resource Consent	\$1,239.50	50%	\$619.75
Buller District Council Resource Consent	\$200.00	50%	\$100.00
Reach Media - Brighter Future Distribution	\$2,716.17	50%	\$1,358.09
Orange Box - Brighter Future Brochure	\$1,735.35	50%	\$867.68
Sabre Signs 50/50 Hoardings	\$3,950.84	50%	\$1,975.42
Sabre Signs Party vote only hoardings	\$1,156.16	100%	\$1,156.16
Sabre Signs Yard signs - party vote only	\$80.04	100%	\$80.04
<b>Whangarei</b>			
Panda Graphics Hoardings	\$3,206.08	72%	\$2,322.53
2008 Yard Signs Replacement 50%	\$178.24	50%	\$89.12
<b>Whanganui</b>			
Panda - 35 - Party Vote Text Yard 900*600	\$237.47	100%	\$237.47
Panda - 80 - Party Vote Picture Hoarding 2400*1200	\$2,093.00	100%	\$2,093.00
Panda - 40 - Candidate Text Hoarding - 2400 * 1200	\$1,591.60	50%	\$795.80
Panda - 40 - Candidate Photo Hoarding - 2400 * 1200	\$2,405.80	50%	\$1,202.90
Panda - 15 Text Yard Signs 900*600	\$164.46	50%	\$82.23
H & A Print - 20000 Brighter Future Brochures	\$1,552.55	50%	\$776.27
Panda Visuals Chester/John Key Sign	\$759.00	50%	\$379.50
<b>Wigram</b>			
Sabre Signs Party Vote hoardings	\$3,179.41	100%	\$3,179.41

Party Secretary Initial:



BDO WELLINGTON

## Total returned expense for B

NZ National Party			
	\$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)
Sabre Signs 50/50 Hoardings	\$1,883.14	50%	\$941.58
Orange Box Brighter Future brochures (70/30)	\$1,994.10	70%	\$1,395.87

Party Secretary Initial: .....



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

Party Name

Nil

NZ National Party

Party Secretary Initial:

(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).



NZ National Party



16 March 2012

**New Zealand National Party**

Mark Bewley  
Audit & Assurance Partner  
BDO Wellington  
PO Box 10-340  
Wellington 6143

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Dear Mark

**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 the New Zealand National 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.

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

- 1 The return has been prepared in accordance with the relevant provisions of the Act.
- 2 I am 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 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 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 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. The return includes the cost of staff directly involved in the preparation, design, composition, printing, postage or publication of party advertising.

6 I 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, with adequate supporting records, for inclusion in this return.

7 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.

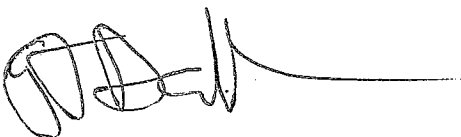
8 Any and all misstatements you have identified during the course of your audit have been adjusted in the final return.

9 I have completed our own procedures, distinct from your audit processes, to evaluate the accuracy and completeness of the return.

10 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

A handwritten signature in black ink, appearing to read 'Greg Hamilton', followed by a long horizontal line extending to the right.

Greg Hamilton  
Party Secretary

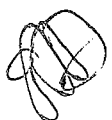
## APPENDIX to Letter of Representation

- 11 The return's contents have been determined by considering, in the following sequence, these questions and the relevant provisions of the Act:
- 11.1 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.)
- 11.2 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.)
- 11.3 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.)
- 11.4 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.)
- 11.5 If yes:
- 11.5.1 What expense was incurred in undertaking the advertising? [definition of **advertising expenses**, section 3E; definition of **election expenses**, section 206(1)]
- 11.5.2 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)]
- 11.5.3 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)]
- 11.5.4 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.)
- 11.5.5 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.)
- 11.6 Do any of the costs identified above fall within any of the expense exceptions? [section 3E(1)(b)]
- 11.6.1 The conduct of any survey or public opinion poll (other than push-polling)



- 11.6.2 Framework, other than a commercial framework, supporting a hoarding displaying the party advertisement
- 11.6.3 The labour of any person provided free of charge by that person
- 11.6.4 Replacement of election materials damaged in circumstances out of the party's control
- 11.6.5 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
- 11.6.6 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.



**INDEPENDENT AUDITOR'S REPORT**  
**To the Party Secretary of the New Zealand National Party**

**Report on the Financial Statements**

We have audited the Party Election Expense Return 2011 General Election (the Return) prepared by the New Zealand National Party (the Party) for the 2011 general election period 26 August 2011 to 25 November 2011. The Return is prepared in accordance with section 206L of the Electoral Act 1993.

This report is made solely to the Party Secretary. Our audit has been undertaken so that we might state to the Party Secretary those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Party Secretary, for our audit work, for this report, or for the opinions we have formed.

**Party Secretary's Responsibility**

The Party Secretary is responsible for the preparation of the Return which correctly presents the Party's election expenses incurred by the Party for the period 26 August 2011 to 25 November 2011.

**Auditor's Responsibility**

It is our responsibility to express an independent opinion on the Return in terms of the requirements of section 206L of the Electoral Act 1993. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Return are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the position disclosed in the Return do not exceed the maximum amount prescribed by section 206C of the Electoral Act 1993. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Return, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Return in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

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

**Basis for Qualified Opinion**

We are unable to form an opinion on the Return for the following reasons:

- The risk surrounding the completeness of the election expenses;
- We are not the auditor of the Party's branches, our scope was therefore limited in respect of assessing the completeness of election expenses which may have been incurred at branch level;
- It is possible that the Party may have received public funds for election expenses and our scope is limited in respect of our access to information regarding such expenses;

- Controls over the recording of election expenses that may have been provided at no cost are limited as there are no practical audit procedures to determine the effect of this limited control; and
- Difficulties in the apportionment of election expenses of election activity between candidates and the Party as a whole.

In these respects alone:

- We have not obtained all the information and explanations that we have required;
- We were unable to determine whether the Party had met all the election expenses conditions of the Electoral Act 1993.

Because of the potential effect of the limitation in the evidence available to us, we are unable to form an opinion as to whether the position disclosed in the Return do not exceed the maximum amount complies with the Electoral Act 1993.

In forming our opinion we were reliant on the information provided to us by the Party Secretary.



BDO Wellington  
16 March 2012  
Wellington  
New Zealand