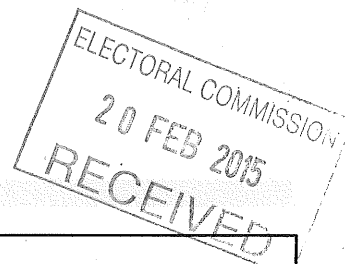


## Party Election Expenses Return for the for the 2014 General Election

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



Party Name

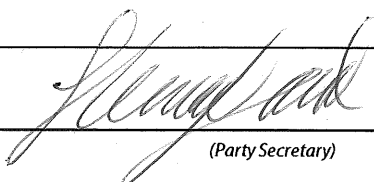
Aotearoa Legalise Cannabis Party

Party  
Secretary  
Name

Julian Crawford

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 2014 General Election and is not false in any material particular.

Signed:

  
 (Party Secretary)

Date:

10/2/15  
(dd/mm/yyyy)

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 by **Wednesday 18 February 2015**. Returns can be filed:

- By post at PO Box 3220 Wellington 6140
- Delivered to Level 10, 34-42 Manners 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 C 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 or initialled every page	✓
Auditor's report enclosed	✓
Representation letter enclosed, if used	✓

## Party Election Expense Return 2014 General Election

Party Name

Aotearoa Legalise Cannabis Party

	<b>\$0.00</b>			
Did you contest the party vote?	Answer Yes or No	Yes	"Yes" = \$1,091,000	1,091,000
Number of electorate candidates for the party		10	Number * \$25,700	257,000
				<b>\$0.00</b>
Expenditure limit (incl GST)	Total			1,348,000

### SUMMARY

Total expenditure returned (incl GST)		<b>\$0.00</b>
If you do not have any expenses to declare answer Nil <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; vertical-align: middle;"></span>		
<b>Part A</b>	Party advertisements promoted solely by the party	<b>Total A</b> 1,169
<b>Part B</b>	Apportionment of party advertisements shared with candidates or another party or parties	<b>Total B</b> Nil
<b>Part C</b>	Authorised party advertisements promoted by candidate or third party promoters	<b>Total C</b> Nil
		<b>\$0.00</b>
<b>TOTAL</b>	<b>Total A to C</b>	1,169
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	PK
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Note: the only apportionment permitted is for advertisements published both before and during the regulated period (20 June to 19 September 2014).

1,169

# Aotearoa Legalise Cannabis

[illegible]

al: \_\_\_\_\_  
al: PK

Note: apportionment is permitted between the party and candidate/other party, and for advertisements published both before and within the regulated period (20 June to 19 September 2014).

**Total B \$0.00**

Note: the only apportionment permitted is for advertisements published both before and within the regulated period (20 June to 19 September 2014).

Party Secretary Initial: \_\_\_\_\_  
Auditor Stamp/Initial: RAK

## INDEPENDENT AUDITOR'S REPORT

To the Secretary of the Aotearoa Legalise Cannabis Party



### Report on the Party Election Expenses Return

We have audited the Party Election Expenses Return ('the Return') for the 2014 general election prepared by the Aotearoa Legalise Cannabis Party for the period 20 June 2014 to 19 September 2014. The Return is prepared in accordance with Section 206L of the Electoral Act 1993. The Return provides information about party election expenses incurred by the Aotearoa Legalise Cannabis Party.

This report is made solely for 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 Responsibilities

The Party Secretary is responsible for the preparation of the Return which correctly presents the Aotearoa Legalise Cannabis Party's election expenses incurred for the period 20 June 2014 to 19 September 2014.

### 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 is free from material misstatement.

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

### Basis of Disclaimer of Opinion

An audit would ordinarily involve 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 would ordinarily depend on auditor's judgement, including the assessment of the risks of material misstatement of the Return, whether due to fraud or error. In making those assessments, the auditor considers internal control relevant to the Party'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 Party's internal control.

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

- The risk surrounding the completeness of the election expenses specifically as stated below:
  - 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; and
  - 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.

### Disclaimer of Opinion

Because of the potential effect of the limitation in 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 prescribed by section 206C of the Electoral Act 1993.

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

*Vision Chartered Accountants Limited*

Vision Chartered Accountants Limited

16 February 2015

Dunedin



Aotearoa Legalise Cannabis Party  
66 David St  
Caversham  
Dunedin

10/02/2015

Vision Chartered Accountants Ltd  
Level 4,  
John Wickliffe House  
265 Princes St  
Dunedin

Dear Vision Chartered Accountants Ltd

**Letter of Representation for Party Election Expenses Return for the 2014 General Election**

This representation letter is furnished in connection with the return of party election expenses for the 2014 general election (the return) by Aotearoa Legalise Cannabis Party (the Party) made in accordance with section 206I of the Electoral Act 1993 (the Act) which has been subject to an assurance engagement and reported on by you in accordance with section 206L of the Act.

I understand that your assurance engagement was conducted in accordance with the relevant provisions of the Act and the applicable auditing and assurance standards issued by the New Zealand Auditing and Assurance Standards Board.

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 or instances of non-compliance with applicable requirements;

4.4 any outstanding disputed claims, matters with authorities, or planned or continuing litigation;

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; and

4.6 any design deficiencies in the compliance system and instances where that system has not operated as described.

5 The return contains the total returnable election expenses of the Party for the 2014 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 20 June 2014 to 19 September 2014)? [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.)

6.6 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 have sought, received, and hold in the Party's records confirmation 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.
- 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 assurance engagement have been adjusted in the final return.

- 10 I have completed my own procedures, distinct from your assurance engagement 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

A handwritten signature in dark ink, appearing to read 'Julian Crawford', written in a cursive style.

Julian Crawford  
Party Secretary