



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

BAN 1080

Party
Secretary
Name

DAVID HECTOR

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:

DAVID HECTOR

(Party Secretary)

Date:

13-3-15

(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	✓

DA

Party Election Expense Return 2014 General Election

Party Name

BAN 1050

Did you contest the party vote?	Answer Yes or No	Yes	"Yes" = \$1,091,000	1,091,000.00
Number of electorate candidates for the party		5	Number * \$25,700	128,500.00
				\$0.00
Expenditure limit (incl GST)			Total	1,219,500.00

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 6,824.05
Part B	Apportionment of party advertisements shared with candidates or another party or parties	Total B 18,600.52
Part C	Authorised party advertisements promoted by candidate or third party promoters	Total C 0.00
TOTAL		Total A to C 25,424.57
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)

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Party Secretary Initial	DA	Auditor Stamp/Initial	JORGENSEN
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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).

6,824-05

BAN 1060

[illegible]

OH.

JORGENSEN

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).

Party Secretary Initial:

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

Party Secretary Initial:

AUDITORS REPORT

To the Electoral Commission

We have audited the attached Party Election Expenses Return (The Return) for the 2014 general election. The Return is made in accordance with Section 206L of the Electoral Act 1993. The Return sets out the election expenses of the Ban 1080 Party (The Party) for the 2014 general election.

Party Secretary's Responsibilities

The Party Secretary is responsible for the preparation of a Party Election Expenses Return which fairly reflects the election expenses incurred by Ban 1080 Party for the 2014 general election.

Auditors' Responsibilities

It is our responsibility to express an independent opinion on The Return presented by the Secretary.

Basis of Opinion

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

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

Other than in our capacity as auditors we have no relationship with or interests in the Ban 1080 Party.

Qualified Opinion

Section 206C of the Electoral Act 1993 currently states that where a party is listed in the part of the ballot paper that relates to the party vote, the party's election expenses in any regulated period must not exceed the amount of \$1,108,000 plus the amount of \$26,100 for each electoral district contested by a candidate for the party. Based on the Ban 1080 Party's five candidates the maximum expenditure allowable for The Party was \$1,238,500 for the 2014 general election – The form provided (on which our audit is based) uses the 2008 figures allowable (slightly less than the above or \$1,219,500 total).

In our opinion the position shown in The Return in respect of the requirement that the Ban 1080 Party's total election expenses did not exceed the maximum amount prescribed by Section 206C is correct.

The Return discloses total expenditure of \$25,424.57. There are no practical audit procedures to determine that the inclusion and capture of all advertisements and the full commercial value of materials or advertising space apportioned from individual candidates or provided free of charge has been recorded. As such we are unable to conclude that all associated expenses have been captured in The Return.

In this respect alone we have been unable to form an opinion as to whether the position recorded is correct.

In our opinion:

- We received from the financial agent all the information that we required to carry out our duties;
- Proper records of The Party's election expenses were in our opinion, kept by the financial agent; and
- Access was at all reasonable times available to all records, documents, and accounts that relate to The Party's election expenses and held by the financial agent.

Our audit was completed on 17 April 2015 and our qualified opinion is expressed as at that date.

JORGENSEN ACCOUNTING SPECIALISTS



Chartered Accountants

118 Hardy St Nelson

Ban 1080 Party

C/- Box 656

Nelson

17 April 2015

Carl Jorgensen

Jorgensen Chartered Accountants

P O Box 46

NELSON

Letter of Representation

Dear Sir,

This representation letter is provided in connection with the return of party election expenses for the 2014 general election (return) by the Ban 1080 Party made in accordance with Section 206C of the Electoral 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.

Ban 1080 Party

C/- Box 656

Nelson

4 I have disclosed to you:

- any material transactions not disclosed in the records;
- 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;
- any alleged, suspected or proven illegal activity under the Act or other legislation potentially relevant to the return;
- any outstanding disputed claims, matters with authorities, or planned or continuing litigation; and
- the fact of, and results from, any assessment made by that considered whether the records of the Party may be materially misstated or incomplete for any reason.

5 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.

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

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

8 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.

Signed by:



Party Secretary_____