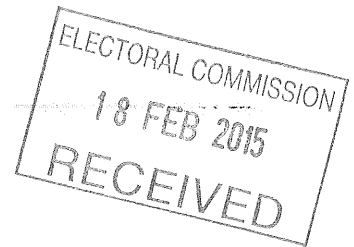


Party Election Expenses Return for the for the 2014 General Election



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

Party
Name

MANA Movement

Party
Secretary
Name

Gerard Hehir

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:

5 February 2015

(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
- Delivered to Level 10, 34-42 Manners Street, Wellington
- By fax to 04 495 1
- 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

MANA Movement

MANA Movement

Did you contest the party vote?	Answer Yes or No	NO	*Yes" = \$1,091,000	\$
Number of electorate candidates for the party		18	Number * \$25,700	\$462,600.00
Expenditure limit (incl GST)				Total \$462,600.00

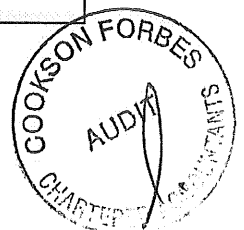
SUMMARY

Total expenditure returned (incl GST)		\$
If you do not have any expenses to declare answer Nil 		
Part A	Party advertisements promoted solely by the party	Total A \$11,745.00
Part B	Apportionment of party advertisements shared with candidates or another party or parties	Total B \$16,520.31
Part C	Authorised party advertisements promoted by candidate or third party promoters	Total C NIL
TOTAL		Total A to C \$28,265.31

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	
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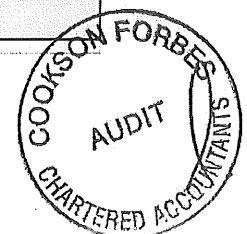


To add more rows to this sheet: Enable Macro, Unprotect Sheet (Review Tab), then click on this (blue) button. It will add 10 rows to the foot of the table. See PDF - Instructions for adding rows to M41 returns in Excel format for more details

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 (20 June to 19 September 2014).

			Total B
			MANA Movement
			\$16,520.31
Total returned expense for B	MANA Movement		
	\$	%	\$
Item description (include name of candidate and/or other party, type of advertisement, name of advertiser or supplier, volume, duration and 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)
MANA NEWS 3 General edition printing - Horton media - apportioned with Internet MANA the following MANA Movement candidates: Hone HARAWIRA, Annette SYKES, John MINTO, Te Hāmua NIKORĀ, James PAPALI'I, Angeline GREENSILL, Patrick O'DEA, Makelesi NGATA, Joe CAROLAN, Sitaleki FINAU, Joe TRINDER, Ariana PARETUTANGANUI-TAMATI, Lisa GIBSON, Roger FOWLER, Yvonne DAINITY, Georgina BEYER,	\$13,661.71	38.2	\$5,218.77
Annette Sykes Candidate A4 & A5 Flyers printing	\$5,737.35	10	\$573.74
Annette Sykes Candidate A1, A2 & A3 posters printing	\$1,411.60	10	\$141.16
Annette Sykes Car magnets	\$120.00	10	\$12.00
Rotorua Home and Leisure Show 11- 13 July 2014 - Apportioned with Annette Sykes and Internet MANA	\$1,436.06	34	\$488.26
Annette Sykes Rotorua Daily Post adverts - also apportioned with Internet MANA	\$1,390.00	34	\$472.60
Hone Harawira APN Northern Age and Northern Advocate - also apportioned with Internet MANA	\$5,722.12	34	\$1,945.52
Hone Harawira candidate Google ads	\$1,000.00	50	\$500.00
Hone Harawira candidate Facebook ads	\$300.00	50	\$150.00
Hone Harawira candidate online ads Niche media	\$575.00	50	\$287.50
Hone Harawira small corflutes - North Harbour Signs	\$1,500.00	50	\$750.00
Hone Harawira calling cards - Print.com	\$819.75	50	\$409.88
Hone Harawira Letters - Perfection print	\$1,585.85	50	\$792.93
MANA NEWS 3 -Hone Harawira edition - Horton media printing	\$3,364.09	50	\$1,682.05
Hone Harawira Imagenation - Advertising & sign design	\$537.63	50	\$268.82
MANA NEWS 2 Printing - Horton Media - apportioned with Annette Sykes for copies distributed after 19th June.	\$2,802.50	50	\$1,401.25
MANA NEWS 2 - distribution of copies after 19th June - Annette Sykes.	\$2,851.71	50	\$1,425.86



COOKSON FORBES & ASSOCIATES

CHARTERED ACCOUNTANTS

AUDIT REPORT

To the Electoral Commission

We have audited the attached Party Election Expense Return (The Return) for the 2014 General Election. The Return is made in accordance with the Electoral Act 1993. The Return sets out the election expenses of the Mana Party for the 2014 general election.

Party Secretary's Responsibilities

The Party Secretary is responsible for the preparation of a Party Election Expense Return which fairly reflects the election expense incurred by the Mana 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 and the Electoral Act 1993. 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.

Independence

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

Emphasis of Matter

The Return discloses total expenditure of \$28,265.31. 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 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.

Opinion

We have received from the party treasurer all of the information and explanations that we required to carry out our duties and in our opinion, with the exception of any material omission arising from the emphasis of matter paragraph above, the position shown in The

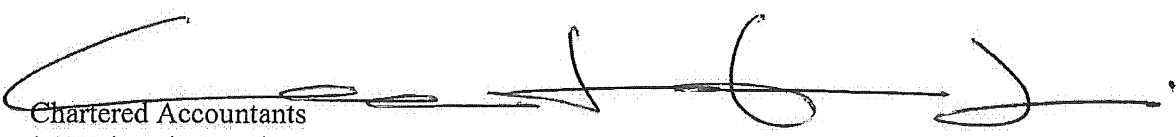
COOKSON FORBES & ASSOCIATES

CHARTERED ACCOUNTANTS

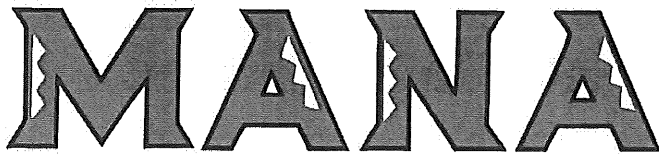
Return in respect of the requirement that the Mana Party's total election expenses did not exceed the maximum amount prescribed by Section 98 is correct and that;

- Proper records of the Mana Party's election expenses have been kept by the party treasurer; and
- Access was at all reasonable times available to all records, documents, and accounts that relate to the Mana Party's election expenses for the 2014 general election and held by the party treasurer.

Our audit was completed on 18 February 2015 and our opinion is expressed as at that date.



Chartered Accountants
96 Waioweka Road
OPOTIKI



Post: P O Box 305
Palmerston North 4440
Email: secretary@mana.org.nz
Web: www.mana.org.nz
Phone: (06) 329 7737

5th February 2015

Cookson Forbes & Associates Ltd
Chartered Accountants
PO Box 541
Opotiki

Dear Fred,

**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 MANA Movement (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

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- 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)]



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- 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.

FOR

AUDIT

TEREC

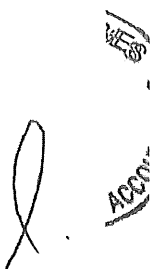
- 9 Any and all misstatements you have identified during the course of your assurance engagement have been adjusted in the final return.
- 10 I have completed my own procedures, distinct from your assurance engagement processes, to evaluate the accuracy and completeness of the return.
- 11 The return 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



Gerard Hehir
Party Secretary



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