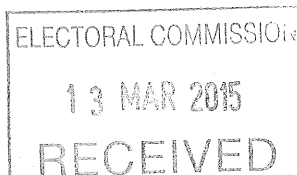


Party Election Expenses Return for the for the 2014 General Election

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



Party
Name

New Zealand Independent Coalition

Party
Secretary
Name

Helen Anderson

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:

Helen Anderson
(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	

Party Election Expense Return 2014 General Election

Party Name

New Zealand Independent Coalition

Did you contest the party vote?	Answer Yes or No	Yes	"Yes" = \$1,091,000	\$0.00
Number of electorate candidates for the party		4	Number * \$25,700	\$1,091,000.00
				\$102,800.00
Expenditure limit (incl GST)				Total
				\$0.00
				\$1,193,800.00

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
Part B	Apportionment of party advertisements shared with candidates or another party or parties	Total B
Part C	Authorised party advertisements promoted by candidate or third party promoters	Total C
		\$0.00
TOTAL		Total A to C
		\$80,148.12
Please indicate in each box		
All party election expenses have been included		Answer Yes or No
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>[Signature]</i>	Auditor Stamp/Initial	<i>[Stamp]</i>
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A: Party advertisements promoted solely by the party

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

			Total A \$0.00
			Party Name
			\$80,148.12
Total returned expense for A	New Zealand Independent Coalition		
	\$0.00	%	\$0.00
Item description (include details of 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 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)
The Radio Network	\$31,661.63		\$31,661.63
Mediaworks	\$16,094.48		\$16,094.48
Radio Tauranga Ltd	\$690.00		\$690.00
Radio Bay Of Plenty Ltd 1XX	\$1,033.85		\$1,033.85
Moana Communications	\$3,228.05		\$3,228.05
Tuwharetoa FM	\$862.50		\$862.50
TV Central	\$552.00		\$552.00
No 8 Wire Productions	\$5,002.50		\$5,002.50
Entertainment 2000	\$17,250.00		\$17,250.00
Badge King Ltd	\$105.22		\$105.22
Club Mt Maunganui Inc	\$207.00		\$207.00
Tulloch Photography	\$483.00		\$483.00
Kale Print	\$848.70		\$848.70
Signs and Autographic - Hoardings	\$1,897.50		\$1,897.50
Crazy Domains - domain names and hosting	\$231.69		\$231.69

Party Secretary 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 (20 June to 19 September 2014).

[illegible]

Party Secretary Initial:



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:



INDEPENDENT AUDITOR'S REPORT

To the Party Secretary of the New Zealand Independent Coalition

We have reviewed the compliance of the New Zealand Independent Coalition ("the Party") with the relevant provisions of the Electoral Act 1993 ("the Act"). The attached Party Election Expenses Return for the 2014 General Election ("the Return") covers the period from 20 June 2014 to 19 September 2014 and is prepared in accordance with section 206 of the Act.

Party Secretary's Responsibilities

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 20 June 2014 to 19 September 2014.

Auditor's Responsibilities

Our responsibility is to express an opinion on the Return in terms of the requirements of section 206L of the Act. Our engagement has been conducted in accordance with SAE 3100 *Compliance Engagements* to provide reasonable assurance that the Party has complied, in all material respects, with section 206 of the Act.

Other than in our capacity as auditor, we have no other relationship with, or interests in the New Zealand Independent Coalition.

Use of Report

Our report is provided solely for the Party secretary. We disclaim any assumption of responsibility for reliance on this report by any other party or for use of our report other than the one described above.

Basis for Qualified Opinion

Because of the inherent limitations of any election expenses made, and in the absence of any practical assurance procedures to determine the effect of that limited control, it is possible that fraud, error or non compliance may occur and not be detected. We note the following limitations:

- We are not the auditor of the Party or any branches of the Party; our scope was therefore limited in respect of assessing the completeness of election expenses which may have been incurred;
- 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 recording of election expenses that may have been provided at no cost are limited and there are no practical audit procedures to determine the effect of this limited control.

Opinion

In our opinion, except for the effect of the matters referred to in the Basis for Qualified Opinion paragraph, in all material respects:

- the Return shows that the Party's total election expenses do not exceed the maximum amount prescribed by section 206C;
- the above position is correct

Other matter

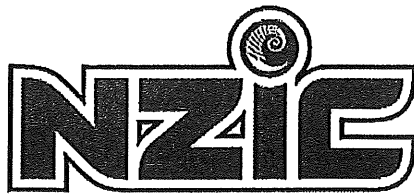
In accordance with section 206L(4) of the Act, we note that there were no cases where we did not receive the information we required from the Party secretary and no cases where we found that proper records of election expenses had not been kept

Ingham Mora

INGHAM MORA

Tauranga

13 March 2015



NZ Independent Coalition

13 March 2015

Richard Dey

Ingham Mora Chartered Accountants

Dear Richard,

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 *New Zealand Independent Coalition* (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 value 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)]

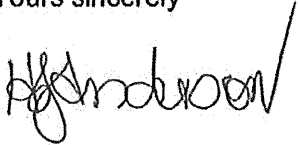
If yes, that specific cost is not an election expense.

- 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 black ink, appearing to read 'Helen Anderson', with a long, sweeping horizontal stroke extending to the right.

Helen Anderson
Party Secretary