

# 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

The Civilian Party of New Zealand

Party  
Secretary  
Name

Sarah Christy

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:

20/02/2015

(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 6140
- Delivered to Level 10, 34-42 Manners Street, Wellington
- By fax to 04 495 0031
- By email to [enquiries@elections.govt.nz](mailto:enquiries@elections.govt.nz)

JH  
SNC

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                                       | ✓ |

JH  
SNC

| Party Election Expense Return<br>2014 General Election |  |         |                   |
|--|--|---------|-------------------|
| Party Name <u>The Civilian Party</u>                   |  |         |                   |
| Party Election Expense Return<br>2014 General Election |  |         |                   |
| Party Name <u>The Civilian Party</u>                   |  |         |                   |
| Did you contest the party vote?                        | Answer Yes or No   | Yes     | \$0.00            |
| Number of electorate candidates for the party          |  | 0       | \$1,091,000       |
|  |  |         | Number * \$25,700 |
|  |  |         | \$0.00            |
| Expenditure limit (incl GST)                           |  | Total   | \$1,091,000       |
| <b>SUMMARY</b>   |  |         |                   |
| 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 | \$59.09           |
| Part B   | Apportionment of party advertisements shared with candidates or another party or parties | Total B | \$0.00            |
| Part C   | Authorised party advertisements promoted by candidate or third party promoters           | Total C | \$0.00            |
| TOTAL  |  |         | \$0.00            |
| Total A to C   |  |         | \$59.09           |

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| Party Election Expense Return<br>2014 General Election  |  |                       |  |
|---|--|-----------------------|--|
| Party Name <u>The Civilian Party</u>  |  |                       |  |
| 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)  |  |                       |  |
| Auditor was also provided with invoices paid by the Electoral Commission, even though these do not count as election expenses |  |                       |  |
| Party Secretary Initial   |  | Auditor Stamp/Initial |  |
| SNC   |  |                       |  |

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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

\$59.09

Total returned expense for A

The Civilian Party

|   | \$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<br>(including preparation, design, composition, printing, publishing and postage) | % apportioned for regulated period<br>(Enter number only - e.g. 20 for 20%) | Returned expense for party<br>(e.g. \$30,000 * 20% = \$6,000. Enter \$6,000) |
| Facebook promoted post Sept. 16 (24 hrs)  | \$13.21  | 100   | \$13.21  |
| Facebook promoted post Sept. 14 <del>for 24 hrs</del>   | \$37.57  | 100   | \$37.57  |
| Facebook promoted post Sept. 14   | <del>\$3.34</del> \$3.34   | 100   | \$3.34   |
| Facebook promoted post Sept. 14   | \$4.97   | 100   | \$4.97   |
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these run for less than 24 hrs (until midnight)

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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 (20 June to 19 September 2014).

Total B \$0.00

Party Name

\$0.00

Total returned expense for B

The Civilian Party

|  | \$0.00   | %   | \$0.00   |
|--|--|---|--|
| 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<br>(including preparation, design, composition, printing, publishing and postage) | % apportioned as party expense<br>(Enter number only - e.g. 20 for 20%) | Returned expense for party<br>(e.g. \$30,000 * 20% = \$6,000. Enter \$6,000) |
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Note: the only apportionment permitted is for advertisements published both before and within the regulated period (20 June to 19 September 2014).

\$260

The Civilian Party

[illegible]

S.N.C.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CIVILIAN PARTY  
OF NEW ZEALAND**

We have reviewed the Party Election Expenses Return for the 2014 General Election for the Civilian Party of New Zealand as required by Section 206I of the Electoral Act 1993.

***Party Secretary's Responsibility for the Party Election Expenses Return***

The Party Secretary is responsible for the preparation and fair presentation of the Party Election Expense Return as required by Section 206I of the Electoral Act 1993 free from material misstatement and in the form required by the Electoral Commission.

***Auditor's Responsibility***

Our responsibility is to express an opinion on the Party Election Expenses Return for the 2014 General Election as required by Section 206L of the Electoral Act 1993. We conduct 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 Party Election Expenses Return is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the expenses return. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the expenses return, whether caused by fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the expenses 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

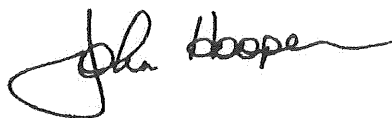
Other than in our capacity as auditor, we have no relationship with or interests in the Civilian Party of New Zealand.

***Opinion***

In our opinion, the Party Election Expense Return presents fairly the position that the Civilian Party of New Zealand's total election expenses do not exceed the maximum amount prescribed by Section 206C of the Electoral Act 1993.

We have received from the Party Secretary all the information we have required to carry out our duties.

In our opinion, proper records of the party's election expenses have been kept by the party secretary.



**JOHN HOOPER**  
23 February 2015, Christchurch

*The Civilian Party of New Zealand  
7 Francis Avenue  
Mairehau  
Christchurch  
New Zealand*

*Tuesday, 17<sup>th</sup> February 2015*

*John Hooper  
11 Albert Road  
Stepneyville  
Nelson  
New Zealand*

Dear John Hooper

**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 The Civilian Party of New Zealand (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 black ink, appearing to read 'Sarah Chrisp', written in a cursive style.

Sarah Chrisp  
Party Secretary