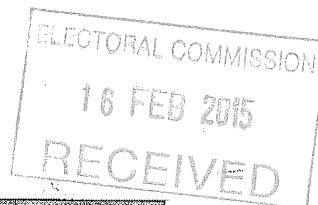


**Party Election Expense Return  
2014 General Election**



Party Name

UNITED FUTURE NEW ZEALAND

|   |                  |     |                     |              |
|---|------------------|-----|---------------------|--------------|
| Did you contest the party vote?               | Answer Yes or No | YES | "Yes" = \$1,091,000 | 6,091,000    |
| Number of electorate candidates for the party |                  | 11  | Number * \$25,700   | 282,700      |
| Expenditure limit (incl GST)                  |                  |     |                     | \$0.00       |
| Total   |                  |     |                     | 1,373,700.00 |

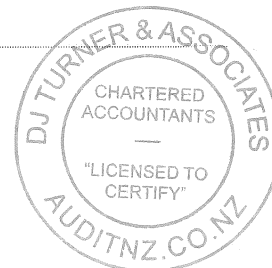
**SUMMARY**

|  |  |                  |
|--|--|------------------|
| 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          |
| TOTAL  |  | Total A to C     |
| 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 | DL | Auditor Stamp/Initial | [Signature] |
|-------------------------|----|-----------------------|-------------|

DAVID TURNER CA  
WELLINGTON  
AUDITNZ.CO.NZ



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

Party Secretary Initial: DA

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: WJ

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: YH

# United Future New Zealand

## Independent Auditor's Report

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To readers of the Return of Party Election Expenses of United Future of New Zealand ("the Party").

### **Report on the Party Election Expense Return 2014 General Election**

I have audited the compliance of the Party with relevant provisions of the Electoral Act 1993 ("the Act") for the regulated period from 20th June 2014 to 19th September 2014. The return provides information about the past election expenses of the Party for the 2014 General Election held on 20th September 2014.

### ***Respective Responsibilities***

The Party Executive ("the Executive") is responsible for compliance with the relevant provisions under the Electoral Act 1993.

My responsibility is to express an independent opinion on the Party's compliance with the Act, in all material respects. Other than in my capacity as auditor I have no relationship with or interest in the Party. My engagement has been conducted in accordance with SAE 3100 to provide reasonable assurance that the Party has complied with the Act. My procedures included examining, on a test basis, evidence relevant to the amounts and disclosures in the Return. It also includes assessing: -

- the significant estimates and judgements made by the Executive in the preparation of the Return, and
- whether the accounting policies are appropriate to the Party's circumstances, consistently applied and adequately disclosed.

These procedures have been undertaken to form an opinion as to whether the Party has complied, in all material respects, with the relevant provisions under the Electoral Act 1993 for the period from 20th June 2014 to 19th September 2014.

### ***Use of Report***

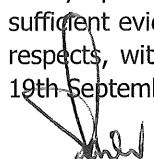
This report has been prepared for the readers of the Return of Party Election Expenses of United Future New Zealand. I disclaim any assumption of responsibility for any reliance on this report for any purpose other than that for which it was prepared.

### ***Inherent Limitations***

Because of the inherent limitations of measurement of election expenses in certain circumstances and there are no practical audit procedures to determine the effect of that limited control, it is possible that fraud, error or non-compliance may occur and not be detected. As the procedures performed for this engagement are not performed continuously throughout the regulated period and the procedures performed in respect of the Party's compliance with relevant provisions under the Act are undertaken on a test basis, our assurance engagement cannot be relied upon to detect all instances where the Party may not have complied with the Act. The opinion expressed in this report has been formed on the above basis.

### ***Opinion***

In my opinion, except for any adjustments that may have been found necessary had I been able to obtain sufficient evidence concerning the measurement of election expenses, the Party has complied, in all material respects, with the relevant provisions under the Electoral Act 1993 for the period from 20th June 2014 to 19th September 2014.



**David Turner**  
Chartered Accountant  
Wellington, New Zealand  
11<sup>th</sup> February 2015





**11 February 2015**

Mr David Turner  
54 Homewood Crescent  
Karori 6012  
Wellington.

Dear Sir,

**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 *UnitedFuture 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:

The return has been prepared in accordance with the relevant provisions of the Act.

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.

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.

I have disclosed to you:

- 1.1 any material transactions not disclosed in the records;
- 1.2 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;

- 1.3 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;
- 1.4 any outstanding disputed claims, matters with authorities, or planned or continuing litigation;
- 1.5 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
- 1.6 any design deficiencies in the compliance system and instances where that system has not operated as described.

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.

The return's contents have been determined by considering, in the following sequence, these questions and the relevant provisions of the Act:

- 1.7 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.)
- 1.8 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.)
- 1.9 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.)
- 1.10 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.)
- 1.11 If yes:
  - 1.11.1 What expense was incurred in undertaking the advertising? [definition of **advertising expenses**, section 3E; definition of **election expenses**, section 206(1)]
  - 1.11.2 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)]

- 1.11.3 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)]
- 1.11.4 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.)
- 1.12 Do any of the costs identified above fall within any of the expense exceptions? [section 3E(1)(b)]
- 1.12.1 The conduct of any survey or public opinion poll (other than push-polling)
- 1.12.2 Framework, other than a commercial framework, supporting a hoarding displaying the party advertisement
- 1.12.3 The labour of any person provided free of charge by that person
- 1.12.4 Replacement of election materials damaged in circumstances out of the party's control
- 1.12.5 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
- 1.12.6 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.

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.

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.

Any and all misstatements you have identified during the course of your assurance engagement have been adjusted in the final return.



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

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 'DL', is written over the printed name.

Damian Light,  
Party Secretary.