

### DECLARATION

STEP 1

Party name:

New Zealand First

Party secretary name:

Anne Martin

STEP 2

### ELECTION EXPENSES LIMIT FOR THE PARTY

Did you contest the party vote?  
Answer YES or NO

YES

\*YES\* =  
\$1,115,000

\$ 1,115,000.00

Number of electorate candidates  
for the party

56

Number  
\$26,200

\$ 1,467,200.00

Expenditure limit (incl GST)

Total

\$ 2,582,200.00

STEP 3

### TOTAL PARTY ELECTION EXPENSES

Part A: Party advertisements promoted solely by the party

\$ 623,043.64

Part B: Party advertisements shared with candidates  
or other parties

\$ 43,107.53

Part C: Authorised party advertisements promoted by  
third parties

\$ 0.00

Total (A + B + C)

\$ 666,151.17

STEP 4

### PARTY BROADCASTING ALLOCATION

TOTAL ALLOCATION TO THE PARTY:

420,102.00

WRITE 'NIL' if the party did not receive a broadcasting  
allocation under the Broadcasting Act

STEP 5

### TOTAL PARTY ALLOCATION EXPENSES

Part D: Party only allocation expenses

\$ 230,743.87

Part E: Party and candidate shared allocation expenses

\$ 0.00

Part F: Candidate only allocation expenses

\$ 0.00

Total (D + E + F)

\$ 230,743.87

STEP 6

I declare that to the best of my knowledge this return, filed pursuant to sections 206I and 206IA of the Electoral Act 1993, is an accurate record of the party's election expenses and the party's allocation expenses for the 2017 general election, and any allocation received has only been used for purposes permitted under section 80A of the Broadcasting Act 1989.

SIGNATURE

*Shirley Martin*

DATE DD MM YYYY

21/02/2018

### COMPLETING THE RETURN

You can complete the return electronically or by hand. If you complete the form electronically each part will be automatically added up for you, as well as the totals on this page of the return. Where the form has been completed electronically you need to print the return before the declaration at step 6 is completed.

### CHECKLIST

Steps 1, 2 and 4 completed on this page



Parts A to C (step 3) completed



Parts D to F (step 5) completed if party received a broadcasting allocation



Party secretary signed and dated the return



All relevant supporting documentation supplied to auditor



Auditor stamped or initialled the front page



Auditor's report enclosed



Representation letter enclosed, if used



### FILING THE RETURN

The return must be received by the Electoral Commission by **5pm, 21 February 2018** (within 90 working days of election day). A party secretary who fails to comply with these requirements commits an offence and may be referred to the Police.

The return can be filed:

- by post to PO Box 3220, Wellington 6140
- delivered to Level 10, 34-42 Manners Street, Wellington
- by email to: [enquiries@elections.govt.nz](mailto:enquiries@elections.govt.nz)

**Reminder:** the returns are open to public inspection and will be published on [www.elections.org.nz](http://www.elections.org.nz).

Further information on party expenses is available in the **Party Secretary Handbook - General Election 2017**.

### AUDITOR

Auditor stamp or initial

*PA*

## PART A: ELECTION ADVERTISEMENTS SOLELY PROMOTING THE PARTY

In this part you should record all election expenses incurred in relation to party advertisements published, or continued to be published, during the regulated period for the general election (23 June to 22 September 2017) solely promoting the party.

For advertisements published both before and during the regulated period you should apportion the costs so that only a fair proportion of the expenses are attributed to being incurred during the regulated period. Only record the amount attributable to the regulated period in the return.

Disclose the total amount incurred on election advertisements published during the regulated period even if payment for the advertising was made outside of the regulated period.

### Election expenses include:

- the costs incurred in the preparation, design, composition, printing, postage and publication of the advertisement, and
- the reasonable market value of any material used or applied towards the advertisement provided to the party for free or below reasonable market value.

Further guidance is available in the *Party Secretary Handbook – General Election 2017*.

WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLARE HERE:

**TOTAL FOR PART A** **\$ 623,043.64**

Item description Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate	Value \$0.00 (inc GST)
EXAMPLE: Display Advertisements of 100x100mm - 100x100mm - 100x100mm - 100x100mm	
North Harbour Signs - Electorate Hoardings	\$ 51,834.44
Campaign bus graphics	\$ 7,043.75
Advert 30/9 Advocate Sth - Clutha Sthland	\$ 747.50
Advert 20/9 Fairfax Media - Clutha Sthld	\$ 4,311.36
T shirts - Clutha Sthld	\$ 225.00
Advert Gore Ensign- Clutha Sthld	\$ 1,213.94
Flyers - Custom Copy	\$ 700.00
Flyers Warkwoth Print - Nth Shore	\$ 931.50
Flyers - Otaki	\$ 914.25
Advert - Kapiti Observer - Otaki	\$ 345.00
Advert - 17/9 Kapiti Observer - otaki	\$ 345.00
Eastside flyer - Rotorua	\$ 207.00
Car magnets - Bad Boy Graphics - West Coast Tasman	\$ 200.00
Business cards - Kale Print - BOP	\$ 407.10
Rural delivery - Coromandel	\$ 12.50
Vista Print - business cards - Coromandel	\$ 85.96
Design work M Thomson - Coromandel	\$ 900.00
Bus & car signage - Rutherford signs - Coromandel	\$ 1,733.63
Frames/signs x5 ICT system ECBays	\$ 700.00
Flyers - Warkworth Digital - ECBays	\$ 187.45
Flyers - Super Print ECBays	\$ 500.25

<b>Item description</b> Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate	<b>Value \$0.00</b> <b>(inc GST)</b>
Adverts - Coffee News - ECBays	\$ 241.50
Business cards - Printing.com ECBays	\$ 189.75
Facebookx3 1/9 to 16/9 Ham West	\$ 30.43
Facebook x 3 15/9 to 19/9 - Ham West	\$ 26.33
Business cards - Virtual Print - Ham West	\$ 88.20
Social media content - Forward Pack - Ham West	\$ 1,000.00
Car Wrap - The Sign Shop - Nelson	\$ 189.75
Business cards -Speedy Print - Nelson	\$ 72.00
Flyers - rack cards - Nelson	\$ 565.42
Facebook posts - Otaki	\$ 181.63
Miro cinema event - Rimutaka	\$ 400.00
Advert- Big Print - Rimutaka	\$ 340.60
Business cards - Graphic Print - Rimutaka	\$ 109.25
Flyers - Graphic works	\$ 333.50
PMP- print & distribution - national flyer	\$ 136,014.55
30/6 Sign creations - Tauranga	\$ 557.75
16/8 Sign creations - Tauranga	\$ 896.45
9/6 Print media -Tauranga	\$ 591.10
16/6- Print media - Tauranga	\$ 591.10
26/5 Print media - Tauranga	\$ 614.10
2/6 -Sun Media -Tauranga	\$ 591.10
23/6- Sun Media - Tauranga	\$ 807.30
11/8 Sun Media -Tauranga	\$ 779.70
8/9 Sun Media - Tauranga	\$ 807.30
15/9 Sun Media - Tauranga	\$ 807.30
Social Media -11/7 -Tauranga	\$ 75.00
Social Media - Pure print 11/8 - Tauranga	\$ 102.35
Flyer production 20/8 to 31/8 - Tauranga	\$ 3,144.67
Flyer distribution - Reach Media - Tauranga	\$ 2,077.07
Catering - Commerce Caterers	\$ 89.70
Design Signage - Benefitz	\$ 7,043.75

<b>Item description</b> Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate	<b>Value \$0.00</b> <b>(inc GST)</b>
Media and entertainment - NZME	\$ 3,952.25
Hire of Convention Centre - Palmerston North City Council	\$ 2,626.00
Brochures - Graphic Works	\$ 868.25
Campaign launch - Palmerston North Electorate Committee	\$ 1,399.48
Tag Alarms	\$ 616.39
Signage - Brush Strokes	\$ 1,029.25
Flyers - Freedom print	\$ 618.71
Function Room Hire - Ascot Park	\$ 260.00
Function Room Hire - South Otago Town & Country	\$ 100.00
Graphic design - Kate Key	\$ 675.00
Signs - Speedy Signs	\$ 195.50
Flyers - Q Print	\$ 242.87
Photocopying - Warehouse Stationery	\$ 818.70
Travel and accommodation - Thorn Services	\$ 652.80
Travel and accomodation - Thorn Services	\$ 971.70
Printing and distribution - PMP Print & Distribution	\$ 68,072.65
Flyers and posters - I Cue	\$ 482.34
Greymouth Star	\$ 2,484.00
1/2 page advertisement - Ashburton Guardian	\$ 670.45
Signage - Benefitz	\$ 14,283.00
Install and print - Go Media	\$ 53,187.50
Install and print - Go Media	\$ 23,810.75
Notices published - Motueka Guardian	\$ 227.70
Printing and distribution - PMP Print & Distribution	\$ 67,941.90
Advertising - NZME	\$ 5,499.97
Newspaper advertising - Greymouth Star	\$ 736.00
Newspaper advertising - Wairarapa Time Age	\$ 813.05
Newspaper advertising - Fairfax Media	\$ 48,779.27
Newspaper advertising (Herald) - NZME	\$ 2,487.97
Newspaper advertising (Weekend Herald) - NZME	\$ 24,873.32

<b>Item description</b> Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate	<b>Value \$0.00</b> <b>(inc GST)</b>
Graphic Press & Print	\$ 3,444.25
Newspaper advertising - Nelson Weekly	\$ 448.50
Campaign expenses - J A & A Keiller	\$ 2,608.70
Unlimited Documents	\$ 10,810.00
Digital design - Warkworth Digital Design	\$ 1,146.55
Campaign advertisement - Fairfax	\$ 28,997.81
Campaign advertisement - Fairfax	\$ 5,979.54
Sign printing of hoardings - North Harbour Signs	\$ 7,327.24

**Item description**

Provide details of the type of advertisement, name of advertiser or supplier,  
volume, duration and size as appropriate

**Value \$0.00**  
**(inc GST)**

**Item description**

Provide details of the type of advertisement, name of advertiser or supplier,  
volume, duration and size as appropriate

**Value \$0.00**  
**(inc GST)**

## Page: 8



<b>Item description</b> Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as name of candidate(s) and any other party featured in the advertising	<b>Total cost (inc GST)</b> Including preparation, design, composition, printing, publishing and postage	<b>% apportioned as party expense</b>	<b>Value \$0.00 (inc GST)</b>
Reach Media - Northland	\$ 4,186.45	50%	\$ 2,093.23
Adverts - Northland media - Northland	\$ 14,475.52	50%	\$ 7,237.76
			\$ 0.00
Vehicle signage - Rangitikei	\$ 787.75	95%	\$ 748.36
Adverts - Local Matters - 6/9 & 20/9 - Rodney	\$ 2,134.40	66.67%	\$ 1,423.00
Advert - Local Matters - 31/8 - Rodney	\$ 1,161.50	66.67%	\$ 774.37
Advert Rodney Times - Fairfax Media - Rodney	\$ 644.00	66.67%	\$ 429.35
Advert NZME - Rotorua	\$ 1,729.78	50%	\$ 864.89
Isite 3 buses - graphics - Rotorua	\$ 4,416.00	83.5%	\$ 3,687.36
Advert - Rotorua	\$ 207.00	50%	\$ 103.50
Fairfax Media - Eastern Bays Courier 13-15-20 Sept- Tamaki	\$ 1,634.97	75%	\$ 1,226.23
Sign Factory - Signs & decals - Wairarapa	\$ 13,356.10	20%	\$ 2,671.22
Car magnetic signs - Waimakariri	\$ 575.00	50%	\$ 287.50
12000 flyers - 31/8 delivery cost - Waimakariri	\$ 828.00	90%	\$ 745.20
Print run 12000 flyers - Waimakariri	\$ 529.00	90%	\$ 476.10
Advert -1/2page Nth Canterbury News - Waimakariri	\$ 632.50	90%	\$ 569.25
Adverts - Northern Advocate 1/9 to 20/9 - Waimakariri	\$ 2,472.50	90 %	\$ 2,225.25
Adverts - Northern Outlook - 1/9 to 20/9 - Waimakariri	\$ 1,047.78	90%	\$ 943.00
Flyers - James Print - West Coast Tasman	\$ 447.29	40%	\$ 178.92
Public Notice - Grey Star - West Coast Tasman	\$ 139.84	40%	\$ 55.94
Flyers 5/7 - Whangarei	\$ 1,512.25	50%	\$ 756.13
Adverts 13/7, 20/7, 27/7 - Northern Advocate, Whangarei	\$ 1,994.10	50%	\$ 997.05
Adverts 13/7,20/7, 27/7 - Whangarei Report, Whangarei	\$ 2,425.35	50%	\$ 1,212.68
Adverts 10/8,12/8,19/8 - Whangarei	\$ 3,612.84	50%	\$ 1,806.42
Sun Media - B.O.P.	\$ 897.00	20%	\$ 179.40
1/2 pg advert Omokoroa Print & Copy - B.O.P	\$ 444.53	20%	\$ 88.91
1/2 pg advert Omokoroa Print & Copy - B.O.P	\$ 444.53	20%	\$ 88.91
Flyers - Pure Print - B.O.P	\$ 752.10	20%	\$ 150.42

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[illegible]

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## PART C: AUTHORISED PARTY ADVERTISEMENTS PROMOTED BY A THIRD PARTY PROMOTER

In this part you should record all election expenses incurred in relation to party advertisements promoted by a third party promoter with your written authorisation and published, or that continued to be published, during the regulated period for the general election (23 June to 22 September 2017). Expenses cannot be apportioned with third party promoters. If you authorise someone else to publish advertising encouraging people to vote for the party, the cost of the advertising will be a party election expense and the same costs will also be an election expense of the third party. Record the name of the third party promoter in the item description.

For advertisements published both before and during the regulated period you should apportion the costs so that only a fair proportion of the expenses are attributed to being incurred during the regulated period. Only record the amount attributable to the regulated period in the return.

Disclose the total amount incurred on election advertisements published during the regulated period even if payment for the advertising was made outside of the regulated period.

### Election expenses include:

- the costs incurred in the preparation, design, composition, printing, postage and publication of the advertisement, and
- the reasonable market value of any material used or applied towards the advertisement provided to the party for free or below reasonable market value.

Further guidance is available in the *Party Secretary Handbook – General Election 2017*.

WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLARE HERE:

NIL

TOTAL FOR PART C

\$ 0.00

### Item description

Provide a brief description of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as the name of the third party which promoted the advertising

Value \$0.00  
(inc GST)

EXPENSES (Type in full, including the date of the election, the name of the party, the name of the third party promoter, the name of the advertiser or supplier, the volume, duration and size of the advertisement, and the name of the third party which promoted the advertising)

11/10/17

**Item description**

Provide a brief description of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as the name of the third party which promoted the advertising

**Value \$0.00  
(inc GST)**



# PART D: PARTY ONLY BROADCASTING ALLOCATION EXPENSES

You must complete Parts D to F if the party received an allocation of money for broadcasting pursuant to Part 6 of the Broadcasting Act 1989 to produce or place advertising on television, radio or the internet for the 2017 general election.

In Part D you should record details of all expenses incurred using the broadcasting allocation promoting the party or attacking another party or candidate.

WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLARE HERE:

TOTAL FOR PART D

\$ 230,743.87

Supplier's name and street address This should be the production company, media buyer or broadcaster on the invoice provided to the Electoral Commission for payment of the account	Invoice date or dates	Description of allocation expenses List the total production costs, television placement, radio placement and internet placement costs for each supplier separately	Value \$0.00 (inc GST)
NZME- P O ,Box1075 Whangarei-	30/9/17	Radio National Direct 4/9/17-22/9/17.Total spots 874-Inv 146659-1	\$ 64,019.35
		Nat radio Direct -14 spots 7/9-9/9 Inv 147889-1	\$ 2,489.34
		Nat radio Direct 409 spots19/9- 22/9- Inv148361-1	\$ 10,393.24
Useful Media 7 Murphy Place, Titahi Bay, Porirua 5022	7/9/17 & 31/8	Production of Social Media videos- Inv 081	\$ 15,433.00
		Scoping ,drafting attck video 1/2 day Inv 079	\$ 460.00
SPOON LId 19 Pollen St Ponsonby, Ak 1021	16/8	Filming in Wgtn 8/8 + flights Inv 12975	\$ 6,206.55
		Amending & output videos & inserting " Party vote" Inv 12986	\$ 2,742.75
		Editing Nthld footage + studio work-Inv 13002	\$ 3,240.13
		Full day travel & filming Whananaki 7/9 & half day studio-The Regions Inv 12993	\$ 10,810.00
Media Works Radio Ltd, P O Box 8880, Symonds St, Auckland	30/9/17	Inv 415085-1- Total spots 3908 broadcast from B/fast through to afternoon on Brz/Magic/Radio live/ +Sound	\$ 75,260.60
		Inv 437900-1 .Total spots 53 Broadcast from B/Fast thru to Prime time 7/9 to 9/9 on Brz,Magic,More FM,Radio live, The Sound	\$ 3,401.58
		Inv 415091-1. Total spots 1386. Broadcast 13/9 to 21/9 on ROCK & Radio Tarana from B/rast to Drive Time	\$ 22,536.55
		Inv 440616-1.Total spots 591 broadcast 19/9 to 21/9 on MORE & ROCK from B/fast thru to afternoon	\$ 13,750.78

<b>Supplier's name and street address</b> This should be the production company, media buyer or broadcaster on the invoice provided to the Electoral Commission for payment of the account	<b>Invoice date or dates</b>	<b>Description of allocation expenses</b> List the total production costs, television placement, radio placement and internet placement costs for each supplier separately	<b>Value \$0.00 (inc GST)</b>
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## PART E: PARTY AND CANDIDATE SHARED BROADCASTING ALLOCATION EXPENSES

In Part E record allocation expenses used to produce or place advertising on television, radio or the internet featuring the party and one or more candidates.

**PROVIDE** the following information below:

- **Supplier's name and address:** This should be the media buyer or broadcaster on the invoice provided to the Electoral Commission for payment of the account
- **Invoice date or dates**

- **Description of allocation of expenses:** List the total production costs, television placement, radio placement and internet placement costs for each supplier separately and the names of the candidates
- **Value \$0.00 inc GST**
- **% apportioned as party expense**
- **% apportioned as candidate expense**

WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLARE HERE:

NIL

**TOTAL FOR PART E**

**\$ 0.00**

Supplier's name and street address	Invoice date or dates	Description of allocation of expenses	Value \$0.00 (inc GST)	% apportioned to party	% apportioned to candidate
EXAMPLE: Media Relations Television 101 Street and Street Auckland 1010	1/1/2018 31/12/2018	Production costs for television advertising for candidate John Doe	\$0.00	0%	0%
		Production costs for television advertising for candidate Jane Smith	\$0.00	0%	0%
		Production costs for television advertising for candidate Bob Brown	\$0.00	0%	0%
		Production costs for television advertising for candidate Alice White	\$0.00	0%	0%

Supplier's name and street address	Invoice date or dates	Description of allocation of expenses	Value \$0.00 (inc GST)	% apportioned to party	% apportioned to candidate
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## PART F: CANDIDATE ONLY BROADCASTING ALLOCATION EXPENSES

In Part F record the party's broadcasting allocation used to produce or place a candidate election advertisement on television, radio or the internet.

PROVIDE the following information below:

- **Supplier's name and address:** This should be the media buyer or broadcaster on the invoice provided to the Electoral Commission for payment of the account
- **Invoice date or dates**
- **Description of allocation of expenses:** List the total production costs,

television placement, radio placement and internet placement costs for each supplier separately

- **Candidate name**
- **Value \$0.00 inc GST**

WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLARE HERE:

NIL

TOTAL FOR PART F

\$ 0.00

Supplier's name and street address	Invoice date or dates	Description of allocation of expenses	Candidate name	Value \$0.00 (inc GST)
EXAMPLE: Media Delivery Television 123 Cleverland Street Auckland 1011	1/1/2017 31/12/2017	Television spots	TA Television	100.00
		Television spots produced and placed on television with a 30 second production cost	Telet	100.00
		Television spots produced and placed on television with a 30 second production cost	TA Television	100.00
		Television spots produced and placed on television with a 30 second production cost	Telet	100.00

**Supplier's name  
and street address**

**Invoice date  
or dates**

**Description of  
allocation of expenses**

**Candidate  
name**

**Value \$0.00  
(inc GST)**



# Lennie & Associates

## Chartered Accountants

Level Five  
110 Symonds Street  
Grafton, Auckland 1010  
PO Box 128-246  
Remuera, Auckland 1541  
New Zealand

Telephone: +64 9 368 1212  
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### NEW ZEALAND FIRST INDEPENDENT AUDITOR'S REPORT

To the Party Secretary of New Zealand First

We have audited the accompanying Party Election Expenses Return for the 2017 General Election ("the return") of New Zealand First ("NZ First") as required by Section 206L of the Electoral Act 1993 ("the Act").

#### Party Secretary's Responsibility for the Return

The Party Secretary is responsible for the preparation of a return in the form required by the Electoral Commission in accordance with section 206I of the Act.

#### Auditor's Responsibility

Our responsibility is to conduct the audit in accordance with International Standards on Auditing (New Zealand) and express an opinion:

- a) on the position shown by the return in respect of the requirement that the party's total election expenses did not exceed the maximum amount prescribed by section 206C of the Act and
- b) either:
  - i. whether, in our opinion, the position stated under paragraph a) is correct or
  - ii. that we have been unable to form an opinion that the position stated under paragraph a) is correct.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the return. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the return whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the return which shows correctly the party's total election expenses did not exceed the maximum amount prescribed by section 206C of the Act, 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 qualified audit opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, NZ First.

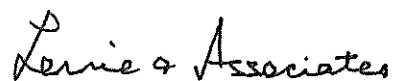
#### Basis for Qualified Opinion on the Return

The scope of our work was limited in that:

- we are not the auditor of the Party's electorates and accordingly were unable to assess the completeness of election expenses incurred by the electorates
- we did not receive all invoices supporting expenses incurred by the Party's electorates greater than \$100
- funds outside of the Party may have been used to settle election expenses and our access to information regarding such expenses is deficient
- materials used for advertisements may have been provided free of charge, or below reasonable market value and there are no practical audit procedures to determine whether they have been comprehensively recorded or not, and
- the correct accounting for election expenses between candidates and the Party may be incomplete.

### **Qualified Opinion on the Return**

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the position shown by the return in respect of the requirement that the party's total election expenses did not exceed the maximum amount prescribed by section 206C is correct.

A handwritten signature in black ink that reads "Lennie & Associates". The script is cursive and fluid, with the first letters of "Lennie" and "Associates" being capitalized and prominent.

Lennie & Associates  
21 February 2018  
Auckland



# **NEW ZEALAND FIRST**

**PO Box 301-158**

**Albany**

**Auckland 0752**

21 February 2018

Lennie & Associates  
Chartered Accountants  
PO Box 128-246  
Remuera  
Auckland 1541

## **Letter of Representation for Party Return of Expenses for the 2017 General Election**

This representation letter is furnished in connection with the return of party election expenses and broadcasting allocation expenses for the 2017 general election (the return) by New Zealand First (the Party) made in accordance with sections 206I and 206IA of the Electoral Act 1993 (the Act) which has been subject to an assurance engagement and reported on by you in accordance with sections 206L and 206LA 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; and
  - 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; any design deficiencies in the compliance system and instances where that system has not operated as described.
- 5 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.
  - 6 The return contains the total returnable expenses of the Party for the 2017 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 an advertisement contained a promoter statement.
  - 7 Parts A to C of the return's contents have been determined by considering, in the following sequence, these questions and the relevant provisions of the Act:
    - 7.1 Was the advertising undertaken by the party secretary, or with their authority? [definition of **election expenses**, section 206(1)(a)(ii)] (If no, advertising is not an election expense).
    - 7.2 If yes - did the advertising constitute **publishing**? [definition of **publish**, section 3D; definition of **election expenses**, section 206(1)(a)(i)] (If no, advertising is not an election expense).
    - 7.3 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? [definition of **party advertisement**, section 3(1); definition of **election expenses**, section 206(1)] (If no, advertising is not a party election expense).
    - 7.4 If yes - was the advertising undertaken (or deemed to be undertaken) during the regulated period (from 23 June 2017 to 22 September 2017)? [definition of **regulated period**, section 3B; definition of **election expenses**, section 206(1)(a)(i)] (If no, advertising is not an election expense).

- 7.5 If yes:
- 7.5.1 What expense was incurred in undertaking the advertising? [definition of **advertising expenses**, section 3E; definition of **election expenses**, section 206(1)]
  - 7.5.2 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)]
  - 7.5.3 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)]
  - 7.5.4 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).
- 7.6 Do any of the costs identified above fall within any of the election expense exceptions? [section 3E(1)(b)]
- 7.6.1 The conduct of any survey or public opinion poll (other than push-polling).
  - 7.6.2 Framework, other than a commercial framework, supporting a hoarding displaying the party advertisement.
  - 7.6.3 The labour of any person provided free of charge by that person.
  - 7.6.4 Replacement of election materials damaged in circumstances out of the party's control.
  - 7.6.5 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.
  - 7.6.6 Allocations from the Electoral Commission of money for election broadcasting [definition of **election expenses**, section 206(1)(c)].
- If yes, that specific cost is not an election expense.
- 7.7 Where an apportionment of election expenses is given in the return:
- 7.7.1 the basis of apportionment is appropriate, and has been properly applied and recorded; and
  - 7.7.2 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.

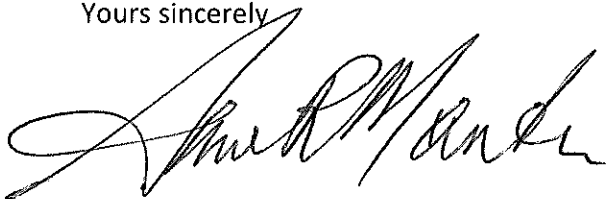
- 8 Where the Party received a broadcasting allocation for the 2017 general election Parts D to F have been determined by considering these questions and the relevant provisions of the Electoral Act 1993 (the Electoral Act) and Part 6 of the Broadcasting Act 1989 (the Broadcasting Act):
- 8.1 Was the allocation used by the Party to produce, broadcast or publish election programmes on television, radio or election advertisements on the internet for the 2017 general election? [definition of **election programme**, **broadcasting costs**, **production costs** and **publishing costs**, section 69(1) Broadcasting Act; definition of **election advertisement**, section 3A Electoral Act] (If no, advertising is not an allocation expense).
- 8.1.1 If the allocation was used for **broadcasting costs** - was the placement on television or radio during the **election period** (from 23 August 2017 to 22 September 2017)? [definition of **election period**, section 69(1) Broadcasting Act] (the allocation cannot be used for broadcasting costs on radio or television outside of the election period).
- 8.1.2 If the allocation was used for **publishing costs** - was the placement on the internet during the **election period**? (the allocation can only fund publishing costs during the election period. Parties can spend their own funds on internet placement costs before and during the election period and those costs must be declared as election expenses in Parts A-C if the election advertising was published in the regulated period (see 7.4 above)).
- 8.1.3 If the allocation was used for **production costs** what cost was involved in respect of the preparation, design, composition and creation of the programme or advertisement? [section 69(1) Broadcasting Act]. Parties can spend their own funds on production costs before and during the election period and those costs must be declared as election expenses in Parts A to C if the production costs are for election advertisements that were published in the regulated period (see 7.4 above)).
- 8.2 Was the allocation spent on any **advertising that promoted the party and a candidate** [section 70(2) of the Broadcasting Act and section 205EA and 206CC of the Electoral Act]? (If yes, the Party must report the total amounts spent on joint party and candidate advertising in Part E of the return and the percentage coverage provided to the Party and candidate. The candidate will need to report the value apportioned to the candidate as candidate election expenses and a donation from the Party in the candidate's return of expenses and donations).
- 8.3 Was the allocation spent on **advertising that solely promoted a candidate** [section 70(3) of the Broadcasting Act]? (If yes, the Party must report the amounts spent on candidate only advertising in Part F of the return and the candidate will need to include the costs as candidate

election expenses and a donation from the party in the candidate's return of expenses and donations).

- 8.4 Has the Party reported details of all accounts sent by the Party to the Electoral Commission under section 80B(1) of the Broadcasting Act in respect of expenditure of the party's allocation? [section 206IA of the Electoral Act]. The Commission pays suppliers' invoices that have been certified by an authorised party official as payable from the party's broadcasting allocation. With the exception of internet advertising placement costs paid directly by the party (for example, Facebook promoted posts), payments are made to suppliers and no money is paid directly to parties in accordance with the requirements of section 80B of the Broadcasting Act.
- 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 With the exception of the electorates and candidates controlled expenses 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 'Anne Martin', written in a cursive style.

Anne Martin  
Party Secretary