

Party Expenses Return for the 2017 General Election

DECLARATION

Step 1

Party name:

UnitedFuture

Party secretary name:

Damian Light

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

Number of electorate candidates
for the party

8 Number: \$209,600 \$209,600

Expenditure limit (inc GST)

Total \$1,324,600

Step 3

TOTAL PARTY ELECTION EXPENSES

Part A: Party advertisements promoted solely by party

\$11,027.25

Part B: Party advertisements shared with candidates
or other parties

\$1,936.23

Part C: Authorised party advertisements promoted
by third parties

\$0.00

Total (A + B + C) \$12,963.48

Step 4

PARTY BROADCASTING ALLOCATION

TOTAL ALLOCATION TO THE PARTY:

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

~~\$99,326~~
\$99,488 DL

Step 5

TOTAL PARTY ALLOCATION EXPENSES

Part D: Party only allocation expenses

~~\$12,701.55~~
\$14,250.55 DL

Part E: Party and candidate shared allocation expenses

\$0.00

Part F: Candidate only allocation expenses

\$0.00

Total (D + E + F) \$14,250.55 DL

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]

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 ☒

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.

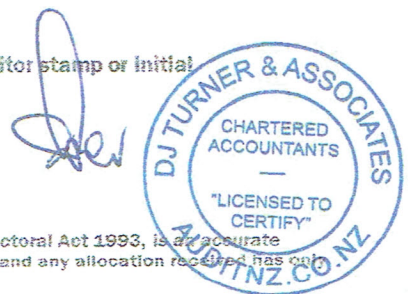
The return can be filed:

- by post to PO Box 3720, Wellington 6140
- delivered to Level 10, 34-42 Manners Street, Wellington
- by email to enquiries@elections.govt.nz

Reminder: the returns are open to public
inspection and will be published on
www.elections.org.nz.

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

Auditor stamp or initial



20/02/2018

In this part you should record all election expenses incurred in relation to party advertisements published, or that 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

\$11,027.25

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)**

Artrite Screenprinting printing 20x large 2440 x 1200 hoardings	\$1,643.35
Artrite Screenprinting printing 56x small 900 x 600 hoardings	\$926.07
Artrite Screenprinting printing 56x small 900 x 600 hoardings + courier to Wellington	\$965.17
Vistaprint printing 3000x A4 colour flyers.	\$554.96
Screenvista Cinema 30 second advert design and screening in 4 Auckland cinemas 03-31 August 2017	\$2,300.00
Screenvista Cinema 30 second advert screening in 2 Wellington and 2 Christchurch cinemas 11 August to 15 September 2017	\$2,300.00
NZ Catholic half page (185x257mm) advert 10 September 2017	\$730.00
Regional News advert (10x14.9cm) in magazine 22 August 2017	\$803.85
Regional News advert (10x14.9cm) in magazine 5 September 2017	\$803.85



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

Apportionment is permitted between the party and a candidate(s) or other party(ies). Where an expense item has been apportioned between the party and candidate(s) or party(ies), record the total cost of the advertisement and the share apportioned to the party based on coverage. You should ensure there is a consistent description and approach to apportionment in each return of election expenses. Record the name of the candidate(s) or other party(ies) featured in the advertising 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:

TOTAL FOR PART B

\$1,936.23

Item description 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	Total cost (inc GST) Including preparation, design, composition, printing, publishing and postage	% apportioned as party expense	Value \$0.00 (inc GST)
Eastlife Magazine online banner advert 17 August to 22 September and magazine advert 28 August 2017. Candidate Damian Light	\$575.00	50%	
Artrite Screenprinting printing 5x large (2440x1200mm) hoardings. Candidate Damian Light	\$410.84	50%	
Vistaprint printing 250x business cards. Candidate Damian Light	\$52.47	50%	
Warehouse Stationary Printing Leaflets. Candidate John Hubscher	\$840.60	50%	
Fairfax Western Leader Advert 5, 19 and 23 September 2017 plus online advert on Neighbourly. Candidate John Hubscher	\$1,993.54	50%	



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 details 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)**



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

\$14,250.55
~~\$12,701.55~~ DL

Supplier's name and street address <small>This should be the production company, media buyer or broadcaster on the invoice provided to the Electoral Commission for payment of the account</small>	Invoice date or dates	Description of allocation expenses <small>List the total production costs, television placement, radio placement and internet placement costs for each supplier separately</small>	Value \$0.00 (inc GST)
Onepost Limited (T/A Onepost Media Productions), 19 Pollen Street Grey Lynn, Auckland 1021	25 July, 4 Sept and 14 Sept 2017 3, 14, 15, 17, 20	Completed 14 September 2017. Video design, animation and voice recording.	\$10,396 DL \$8,847.00
Facebook Ireland Limited, 4 Grand Canal Harbour, Dublin 2, Ireland	and 30 Sept 2017	3-22 September 2017. Social media promotional posts.	\$3,003.70
Twitter International Company, The Academy, 42 Pearse Street, Dublin 2, Ireland	18, 20, 23 and 30 Sept 2017	15-22 September 2017. Social media promotional posts.	\$850.85



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 to the party**
- **% apportioned to the candidate**

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 expenses	Value \$0.00 (inc GST)	% apportioned to party	% apportioned to candidate
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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 expenses	Candidate name	Value \$0.00 (inc GST)



United Future New Zealand

Independent Auditor's Report

Report on the Party Election Expenses Return for the 2017 General Election

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

Qualified Opinion

We have audited the compliance of the Party with relevant provisions of the Electoral Act 1993 ("the Act") for the regulated period from 23rd June 2017 to 22nd September 2017. The return provides information about the past election expenses of the Party for the 2017 General Election held on 23rd September 2017.

In our opinion, except for any adjustments that may have been found necessary had we 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 23rd June 2017 to 22nd September 2017.

Basis for Qualified Opinion

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.

We conducted our audit in accordance with relevant provisions of the Electoral Act 1993 ("the Act") for the regulated period from 23rd June 2017 to 22nd September 2017. We are independent of the Party in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Restriction on Responsibility

This report is made solely to the members, as a body, in accordance with the constitution and by-laws of the Party. Our audit work has been undertaken so that we might state to the members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members as a body, for our audit work, for this report, or for the opinions we have formed.

United Future New Zealand

Independent Auditor's Report (Contd)

Party Executive's Responsibility

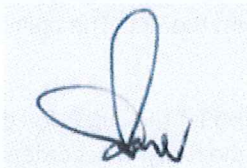
The Party Executive ("the Executive") is responsible for compliance with the relevant provisions under the Electoral Act 1993.

Auditor's Responsibility

Our responsibility is to express an independent opinion on the Party's compliance with the Act, in all material respects. Our engagement has been conducted in accordance with SAE 3100 to provide reasonable assurance that the Party has complied with the Act. Our 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 23rd June 2017 to 22nd September 2017.



DJ Turner & Associates

Chartered Accountants

Wellington, NZ

20th February 2018

22 January 2018

DJ Turner & Associates Chartered
Accountants
PO Box 17 002, Karori
Wellington 6147

Dear Mr Turner,

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 UnitedFuture (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 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,



Damian Light

Party Leader | Party Secretary



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| [@damianlight](https://www.instagram.com/damianlight)

