



Party Expenses Return for the 2020 General Election

DECLARATION

1. Party name:
Advance NZ

Party secretary name:
Jami-Lee Ross

2. ELECTION EXPENSES LIMIT FOR THE PARTY

Did you contest the party vote? Answer YES or NO	<input type="checkbox"/> Yes	YES = \$1,199,000	<input type="text" value="\$1,199,000"/>
Number of electorate candidates for the party	<input type="text" value="54"/>	Number x \$28,200	<input type="text" value="\$1,522,800"/>
Expenditure limit (inc GST)	Total		<input type="text" value="\$2,721,800"/>

3. TOTAL PARTY ELECTION EXPENSES

Part A: Party advertisements promoted solely by party	<input type="text" value="\$364,769.96"/>
Part B: Party advertisements shared with candidates or other parties	<input type="text" value="\$38,813.98"/>
Part C: Authorised party advertisements promoted by third parties	<input type="text" value="\$0.00"/>
Total (A + B + C)	<input type="text" value="\$403,583.95"/>

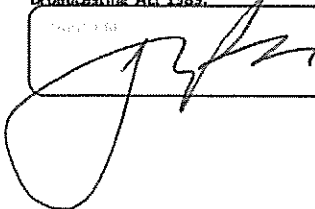
4. PARTY BROADCASTING ALLOCATION

TOTAL ALLOCATION TO THE PARTY: Write 'NIL' if the party did not receive a broadcasting allocation under the Broadcasting Act	<input type="text" value="\$64,609"/>
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5. TOTAL PARTY ALLOCATION EXPENSES

Part D: Party only allocation expenses	<input type="text" value="\$55,243.85"/>
Part E: Party and candidate shared allocation expenses	<input type="text" value="\$0.00"/>
Part F: Candidate only allocation expenses	<input type="text" value="\$0.00"/>
Total (D + E + F)	<input type="text" value="\$55,243.85"/>

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 2020 general election, and any allocation received has only been used for purposes permitted under section 80A of the Broadcasting Act 1989.



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.

For information on types of electronic signatures that the Commission accepts, please see the *How to Complete Your Party Return Form* instruction sheet.

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 a copy of the return to keep for own records
- Auditor's report endorsed
- Representation letter endorsed, if used

FILING THE RETURN

The return must be received by the Electoral Commission by 5pm, 17 March 2021 (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 4, 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.nz.



PART A: PARTY ADVERTISEMENTS SOLELY PROMOTING THE PARTY

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 (18 August to 16 October 2020) 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 and referendum expenses can't be apportioned. If you published advertising during the regulated period that promoted the party and one or

more referendum options, the full cost counts as a party election expense and a referendum expense. You only need to complete a referendum return if your party spends over \$100,000 on referendum advertising in respect of either referendum during the regulated period.

Election expenses include:

- the costs incurred in the preparation, design, composition, printing, postage or 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 Elections and Referendums 2020*.

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

TOTAL FOR PART A

\$364,769.96

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)
Acyba, Web hosting	\$532.79
Auckland Council, Venue hire	\$108.80
BrandStand, Printing	\$155.25
Broderick Printing & Design Ltd, Printing	\$140,842.50
Corinthian Conventions Co Ltd, Hall hire	\$500.00
CQ Group Ltd, Printing	\$1,317.90
Doms Kitchen Limited, Campaign consultancy	\$10,000.00
Expandesign NZ Limited, Printing	\$21,459.00
Facebook, Advertising	\$5,421.99
Go Media, Advertising	\$24,528.49
Healthwrite Limited, Campaign consultancy	\$11,150.00
HostGator, Web hosting	\$387.32
i-cue Invercargill, Printing	\$2,751.00
Love Wood Co Limited, Campaign consultancy	\$3,450.00
Mangamuka Marae, Venue hire	\$300.00
Meadows Allan Consultants, Design costs	\$5,817.85
n-Gon Group Limited, Printing	\$5,524.48
Nationbuilder, Web hosting	\$7,123.58
Norwood Capital Limited, Merchandise and printing	\$12,519.06
NZ Epoch Times Limited, Advertising	\$5,175.00
NZME, Advertising	\$31,510.73
Ovato NZ Limited, Distribution	\$2,256.67
Panda Graphic Imaging Ltd, Printing	\$49,812.83
Print It Wanaka Ltd, Printing	\$1,178.14
Printing.com, Printing	\$455.50
Stuff, Advertising	\$9,201.61
Taupo Cosmopolitan Club, Venue hire	\$130.83
The Warehouse, Printing	\$1,723.20
Tim Wayne, Design costs	\$4,452.94
Victoria University, Venue hire	\$437.00
Vman Companies Limited, Advertising/sponsorship	\$4,000.00
Warehouse Stationery, Printing	\$545.50

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PART B: PARTY ADVERTISEMENTS SHARED WITH CANDIDATES OR OTHER PARTIES

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 (18 August to 16 October 2020) 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.

Election and referendum expenses can't be apportioned. If you published advertising during the regulated period that promoted the party, one or more candidates and one or more referendum options, the total cost of the advertisement must also be counted separately as a referendum expense. You only need to complete a referendum return if your party spends over \$100,000 on referendum advertising in respect of either referendum during the regulated period.

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 or 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 and Referendums 2020*

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

TOTAL FOR PART B

\$38,813.98

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)
Banner Express Limited, Printing, Mit Kagathra	\$377.20	50%	\$188.60
Broderick Printing & Design Ltd, printing, Heather Meri Pennycook	\$1,846.90	80%	\$1,477.52
Broderick Printing & Design Ltd, printing, Heather Meri Pennycook	\$1,416.80	75%	\$1,062.60
Broderick Printing & Design Ltd, printing, Heather Meri Pennycook	\$908.50	50%	\$454.25
Broderick Printing & Design Ltd, printing, Faith Joy Aaron	\$357.30	75%	\$267.98
Broderick Printing & Design Ltd, printing, Bryn Jones	\$384.10	50%	\$192.05
Capture Signs Limited, printing, Ricky Cribb	\$14,605.00	50%	\$7,302.50
Capture Signs Limited, printing, Sharon Lyon	\$1,959.60	50%	\$979.80
Community Print + Web, printing Moncur, Petersen, Crosa, Aaron, Macgregor, Brown, Kagathra, Richardson	\$1,424.00	50%	\$712.00
Community Print + Web, printing James, Maru, Harris, Church, Ormsby-Kingi, MacGregor, Ward, Gray, Henry, Te Kahika, Stace	\$2,492.00	50%	\$1,246.00
Community Print + Web, printing, Heather Meri Pennycook	\$1,390.77	70%	\$973.54
CQ Group Ltd, printing, Larason, Pengellym, Fitzsimons, Church, Pennycook Manu, McConnell, Thoms	\$11,912.99	50%	\$5,956.50
CQ Group Ltd, printing, Harris	\$1,517.56	86%	\$1,312.46
Cromwell Bulletin, Advertising, Heather Meri Pennycook	\$14.90	50%	\$7.45
Go Media, Advertising, Sharon Lyon	\$977.50	50%	\$488.75
NZME, Advertising, Billy Te Kahika	\$4,663.02	40%	\$1,865.21
NZME, Advertising, Billy Te Kahika	\$831.39	20%	\$166.28
NZME, Advertising, Billy Te Kahika, Nathan Mitchell, Chris Wetere	\$1,554.34	10%	\$155.43
Panda Graphic Imaging Ltd, printing, Pennycook, Brown, Gray, Ema Williams, Harris, Stace, James, Te Kahika, Kupenga, Ward, Weber, Wilson, Lyon, Rohloff, Richardson, Petersen, Oliver, Pomare, Kumeroa, Daken, Fitzsimons, MacGregor, Kagathra Aaron, Flay, Jones, Mitchell, Romano, Sharma, Crosa, Apiata, Moncur	\$23,415.73	50%	\$11,707.86
Print It Wanaka Ltd, printing, Heather Meri Pennycook	\$204.24	50%	\$102.12
Pukka Limited, printing, Heather Meri Pennycook	\$2,432.25	80%	\$1,953.66
Quantum Print Limited, advertising, Heather Meri Pennycook	\$59.80	50%	\$29.90
Stuff, advertising, Stace, Daken, Ponder, Greally, Gray, Smith	\$529.02	40%	\$211.61



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 (18 August to 16 October 2020). Expenses cannot be apportioned with third party promoters. If you authorised 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.

Election and referendum expenses can't be apportioned. If a third party published advertising during the regulated period that promoted the party and one or more referendum options, the total cost of the advertisement must be counted separately as both a referendum expense and an election expense by both the party and the third 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 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, 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 Elections and Referendums 2020*.

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)

Item description	Value \$0.00 (inc GST)
EXAMPLE: Party Advertising Ltd. 100 Wellington St, Wellington, 7000 Workers Listed	\$1,200.00

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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 2020 general election and referendums.

Advertising paid for using the broadcasting allocation is excluded from the definition of party election expense. However, it is not excluded from the definition of referendum expense. If you use the allocation to produce and publish advertising during the regulated period that promoted one or more referendum options, the

cost of the advertisement must also be counted separately as a referendum expense. You only need to complete a referendum return if your party spends or \$100,000 on referendum advertising in respect of other referendums during the regulated period.

In Part D you should record details of all expenses incurred using the broadcast allocation promoting the party or attacking another party or candidate or encouraging people to vote or not to vote in a particular way in a referendum.

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

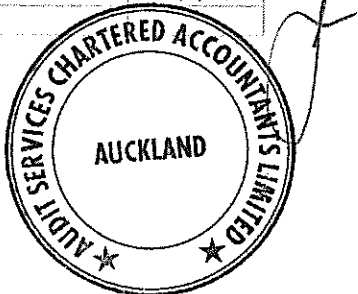
TOTAL FOR PART D

\$55,243.85

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 <small>(Inc GST)</small>
EMERALD Media Design Production 92 Victoria Street Auckland 10001	18/09/20 15/10/2017	1. Expenses for 18/09/20 1. Social placement of TV and radio advertising 2. Social placement of TV and radio advertising 3. Expenses for 15/10/20 1. Social placement of TV and radio advertising 2. Social placement of TV and radio advertising 3. TV and radio advertising costs	110,000.00 1,250.00 1,250.00 1,250.00 1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	18/09/20		\$596.40
Facebook Ireland Limited, 4 Grand Canal Square,	29/09/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	29/09/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	29/09/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	29/09/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	30/09/20		\$656.42
Facebook Ireland Limited, 4 Grand Canal Square,	30/09/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	1/10/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	4/10/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	4/10/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	5/10/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	6/10/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	7/10/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	7/10/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	8/10/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	9/10/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	9/10/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	9/10/20		\$1,250.00
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Facebook Ireland Limited, 4 Grand Canal Square,	10/10/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	10/10/20		\$1,361.96
Facebook Ireland Limited, 4 Grand Canal Square,	10/10/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	10/10/20		\$1,250.00
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Facebook Ireland Limited, 4 Grand Canal Square,	13/10/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	13/10/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	13/10/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	14/10/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	14/10/20		\$1,250.00
Facebook Ireland Limited, 4 Grand Canal Square,	15/10/20		\$5,129.07

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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.

- 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

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

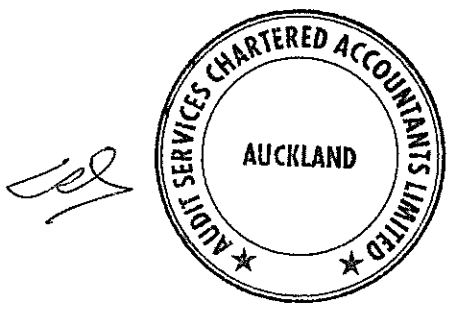
WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLARE HERE:

NIL
\$0.00

TOTAL FOR PART E

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
PAPERONE Media Release Edgewood 541 Meadowbank Street New Lynn 1306	14 October 2010	13 September - 12 October 2010 Television placement costs on Channel A and Channel 2, candidate John Smith 1 - 10 October 2010 Radio placement costs on Radio X & Y 30 - 30 September 2010 Grand Media promotional party	207,450.00 511,450.00 500.00	100 100 100	90 80 100

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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 expenses	Candidate name	Value \$0.00 (inc GST)
EXAMPLE: Media Buyer Telephone 5/4 (developed by... replaced 10/2/10)	1/3 Sept 2010 1/3 Oct 2010	1/3 September - 1/3 October 2010 Television production costs on Channel 5 and Channel 4 1/3 October 2010	L. Smith	\$50,000.00
		Radio placement costs on Radio 1 & 2 2/10 - 30 November 2010	M. Jones	\$11,000.00
		Social Media production costs	L. Smith	\$200.00







AUDIT SERVICES CHARTERED ACCOUNTANTS LIMITED

Chartered Accountants

Level 1, 208 Great South Road, P O Box 23221, Hunters Corner, Papatoetoe,
AUCKLAND 2025, New Zealand

Phone: 09-279 2987

Fax No: 09-271 3114

Email yijay@taxexperts.co.nz

Independent Auditor's Report

To the Party Secretary of the Advance New Zealand Party

Report on the Party Expenses Return for the 2020 General Election

We have audited the Party Return for the 2020 General election (the Return on pages 1 to 7), prepared by Advance New Zealand Party (the Party) for the 2020 general election period 18 August 2020 to 16 October 2020. The Return is stated to be prepared in accordance with section 206L of the Electoral Act 1993.

This Audit Report is made solely to the Party Secretary. Our audit has been undertaken so that we might state to the Party Secretary 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 Party Secretary, for our audit work, for this report, or for the opinions we have formed.

Party Secretary's Responsibilities

The Party Secretary is responsible for the preparation of the Return which correctly presents the Party's election expenses incurred by the Party during the period 18 August 2020 to 16 October 2020.

Auditor's Responsibilities

Our responsibility is to express an independent opinion on the Return in terms of the requirements of Section 206L of the Electoral Act 1993. We conducted our audit in accordance with SAE 3100-Revised – Compliance Engagements, to provide reasonable assurance that Advanced New Zealand Party has complied with section 206L of the Electoral Act 1993.

Our Independence and Quality Control

We have complied with the relevant ethical requirements of Professional and Ethical Standard 1 – International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand), relating to assurance engagements, which include independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

In accordance with the Professional and Ethical Standard 3 (Amended), Audit Services Chartered Accountants Limited maintains a comprehensive system of quality control

including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Relationships with or interests in Advance New Zealand Party

Other than in our capacity as an auditor to report on Party Expenses Return for the 2020 General election, we have no relationship with, or interests in, Advance New Zealand Party.

Use of Report

This report has been prepared for the Secretary of Advance New Zealand Party. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the Secretary of Advance New Zealand Party, or for any purpose other than that for which it was prepared.

Basis for Disclaimer of Opinion

An audit would ordinarily involve performing procedures to obtain audit evidence about the position disclosed in the Return do not exceed the maximum amount prescribed by section 206C of the Electoral Act 1993. 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 and fair presentation of the Return in order to design audit procedures that are appropriate in the circumstances, but not the purpose of expressing an opinion on the effectiveness of the entity's internal control.

We are unable to form an opinion on the Return for the following reasons:

- The risk surrounding the completeness of the election expenses specifically as stated below:
 - We are not the auditor of the Advance New Zealand Party, regions and electorate's, our scope was therefore limited in respect to assessing the completeness of election expenses which may have been incurred at region and electoral level.
 - It is possible that the Party may have received public funds for election expenses and our scope is limited in respect of our access to information regarding such expenses.
 - Controls over the recording of election expenses that may have been provided at no cost are limited as there are no practical audit procedures to determine the effect of this limited control.
 - Difficulties encountered in the apportionment of election expenses for election activity between candidates and Advance New Zealand Party as a whole.

Due to the nature of the limitations above, we do not believe there is further information available that can be provided by the Advance New Zealand Party to allow us to determine the effects of these limited controls.



Disclaimer of Opinion

Because of the potential effect of the limitations in the evidence available to us, we are unable to form an unqualified opinion as to whether the position disclosed in the Return does not exceed the maximum amount prescribed by section 206C of the Electoral Act 1993.

In forming our opinion, we are reliant on the information provided to us by the Party Secretary.

Other Matters

Per the Electoral Act 1993

- We found nothing to suggest that proper accounting records were not kept and when questions were put to the Party Secretary, we received all the explanations we required.



Vijay Talekar
Audit Services Chartered Accountants Ltd
Dated : 12th March 2021



11 March 2021

Vijay Talekar
Audit Services Chartered Accountants Limited
Level 1, 208 Great South Road
Papatoetoe
Auckland 2025

Dear Vijay

Letter of Representation for Party Return of Expenses for the 2020 General Election

This representation letter is furnished in connection with the return of party election expenses and broadcasting allocation expenses for the 2020 general election (the return) by *Advance New Zealand Party* (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 2020 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)] (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)] (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 18 August to 16 October 2020)? [definition of **regulated period**, section 3B; definition of **election expenses**, section 206(1)] (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).
 - 7.5.5 Was the advertisement published before the regulated period and continued to be published during the regulated period [section 206CA]? (If yes, the costs can be apportioned with the costs attributed to the regulated period counted).
- 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 2020 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 2020 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 13 September to 16 October 2020)? [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



Jami-Lee Ross
Party Secretary