

Party Expenses Return for the 2020 General Election

DECLARATION

1. Party name:

NZ Outdoors Party

Party secretary name:

Jenn Haakma

2. ELECTION EXPENSES LIMIT FOR THE PARTY

Did you contest the party vote?
Answer YES or NO

YES

YES =
\$1,199,000

\$ 1,199,000.00

Number of electorate candidates
for the party

26

Number
\$28,200

\$ 733,200.00

Expenditure limit (incl GST)

Total

\$ 1,932,200.00

3. TOTAL PARTY ELECTION EXPENSES

Part A: Party advertisements promoted solely by the party

\$ 0.00

Part B: Party advertisements shared with candidates
or other parties

\$ 3,430.73

Part C: Authorised party advertisements promoted by
third parties

\$ 0.00

Total (A + B + C)

\$ 3,430.73

4. PARTY BROADCASTING ALLOCATION

TOTAL ALLOCATION TO THE PARTY:

\$53,840.00

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

5. TOTAL PARTY ALLOCATION EXPENSES

Part D: Party only allocation expenses

\$ 53,839.98

Part E: Party and candidate shared allocation expenses

\$ 0.00

Part F: Candidate only allocation expenses

\$ 0.00

Total (D + E + F)

\$ 53,839.98

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.

SIGNATURE



DATE: DD / MM / YYYY

16/03/2021

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 intialled a copy of the return to keep for own records
- Auditor's report enclosed
- Representation letter enclosed, 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.

Further information on party expenses is available in the **Party Secretary Handbook - General Election and Referendums 2020**.

SAVE AS

PRINT

**NMA Nelson
Marlborough Audit
Limited**

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)**

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)**

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)**

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 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 and Referendums 2020*.

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

TOTAL FOR PART B	\$ 3,430.73
-------------------------	--------------------

Item description <small>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</small>	Total cost (inc GST) <small>Including preparation, design, composition, printing, publishing and postage</small>	% apportioned as party expense	Value \$0.00 (inc GST)
<small>EXAMPLE: Display Billboards Ltd: 22/09/2020 – 30/10/2020: 3 x billboards: 2000mm x 1000mm, Candidates: M Brown, Growth Party & T Smith, Neutral Party</small>	\$6,000	20%	\$1,200
<small>Road signs from Image Concept: 10 road signs mixed size Sue Grey, 4x road_sign Rawiri te Kowhai, 4x road_sign Marius Kemoer, 4x road_signs Catherine Giorza, 4x road_signs Heidi Jensen-Warren, 4x road-signs Micheal Downard, 4 road signs Kiri McKee, 4 road signs Darlene Morgan, 4 road signs Wf Bearman-Riechel, 4 road signs Lucie Rutherford, 4 road signs Ticia Cheel, 4 Road signs Teena Smith, 4 Road signs Tracy Livingston, 4 road signs Sue Dick. 66 signs at \$69.00 each.</small>	\$ 5,237.10	50%	\$ 2,618.55
4x road sign Teena_Smith, 2x road sign Catherine Giorza, 3x road-signs Micheal Downard, 4 road signs Kelly Thurston, 13 @ 66.00 each plus GST = 986.70	\$ 986.70	50%	\$ 493.35
Road signs for Phillip Bridge ...HALF SIZE ON Corflute 4.00 @ 88.00 352.00 +GST =404.80	\$ 408.80	50%	\$ 204.40
Signs for Michele Mitcalf 4 quarter size and a sheet of ones at eighth size. 1.00 199.00+GST= 228.85	\$ 228.85	50%	\$ 114.43
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 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 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)
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00

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 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 and Referendums 2020*.

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

Nil

TOTAL FOR PART C

\$ 0.00

<p style="text-align: center;">Item description</p> <p style="font-size: small;">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</p>	<p>Value \$0.00 (inc GST)</p>
--	--

EXAMPLE: Display Advertising Ltd: 1/06/2020 – 30/09/2020: 3 x Billboards: 2000mm x 1000mm
Worker's United

\$1,200

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 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 over \$100,000 on referendum advertising in respect of either referendum during the regulated period.

In Part D you should record details of all expenses incurred using the broadcasting 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

\$ 53,839.98

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)
EXAMPLE: Make Believe Television 84 Shortland Street Auckland 6000	1st and 10th of October 2020	Production costs	\$10,000
		13 September - 12 October 2020 Television placement costs on Channel A and Channel B	\$62,450
		1 October - 16 October 2020 Radio placement costs on Radio X and Y	\$11,450
		20 - 30 September 2020 Social Media promotional posts	\$300
Professional Internet Site Management. 99 Grace rd. Turangi.	21/9/2020	Production costs	\$ 476.10
		Internet banner purchase	\$ 2,875.00
		Production Costs Facebook.	\$ 507.15
Professional Internet Site Management	1/10/2020	Facebook Advertising	\$ 180.96
		Tasman Radio Trust. Fresh FM. Radio advertsing.	\$ 423.20
		Facebook ad production costs	\$ 414.00
Professional Internet Site Management	09/10/2020	Purchase of 60,000 banner impressions	\$ 3,450.00
		Production Costs of banners	\$ 269.10
Professional Internet Site Management	1/12/2020	Media Works radio advertising nationwide. mediworks invoice 617824-1	\$ 8,635.35

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)
Professional Internet Site Management	21/01/2021	Final accounts for facebook advertising and production costs.	\$ 536.00
NZME Radio	31/10/20 302175	NZME Radio advertsing 28/08/2020 - 18/10/2020 as per submitted contract.302175	\$ 18,141.17
Professional Internet Site Management	19/10/2020 inv 3256	Payment to Fishing network. Inv 7137 for digital promotions.	\$ 5,807.50
Professional Internet Site Management	14/10/2020 inv 3255	Promotion Media Nelson. Location film and production of election video and tv ads	\$ 1,380.00
		Radio advertsing. Pacific Media Auckland.	\$ 2,760.00
		Banner adds and placement.	\$ 641.70
		Production facebbok adds by Oso Creative Nelson.	\$ 920.00
		To 10 facebook mems production and placement	\$ 1,086.75
Professional Internet Site Management	16/09/20 3250	Fishing Media. September 15th - 30th Sept 2020 16 days@ \$290.00	\$ 5,336.00

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 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 of expenses	Value \$0.00 (inc GST)	% apportioned to party	% apportioned to candidate
EXAMPLE: Make Believe Television 84 Shortland Street Auckland 6000	1st and 10th of October 2020	Production costs	\$10,000	10%	90%
		13 September – 12 October 2020 Television placement costs on Channel A and Channel B, candidate John Smith	\$62,450	10%	90%
		1 – 16 October 2020 Radio placement costs on Radio X and Y	\$11,450	20%	80%
		20 – 30 September 2020 Social Media promotional posts	\$300	50%	50%

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**

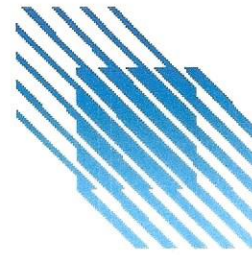
WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLARE HERE:

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: Make Believe Television 84 Shortland Street Auckland 6000	1st and 10th of October 2020	Production costs	M Brown	\$10,000
		13 September – 12 October 2020 Television placement costs on Channel A and Channel B	T Smith	\$62,450
		1 – 16 October 2020 Radio placement costs on Radio X and Y	M Brown	\$11,450
		20 – 30 September 2020 Social Media promotional posts	T Smith	\$300



NMA Nelson Marlborough Audit Ltd

INDEPENDENT AUDITOR'S REPORT

To the Party Secretary of the New Zealand Outdoors Party

We have reviewed the compliance of the New Zealand Outdoors Party ("the Party") with the relevant provisions of the Electoral Act 1993 ("the Act"). The attached Party Election Expenses for the 2020 General Election ("the Return") is comprised of Parts A to F inclusive and covers the period from 18 August 2020 to 16 October 2020.

The Return is prepared in compliance with Section 206 of the Electoral Act 1993 and provides information about party election expenses incurred by the Party.

Party Secretary's Responsibilities

The Party Secretary is responsible for ensuring that the Electoral Commission receives a return of the Party's election expenses incurred by the Party for the period 18 August 2020 to 16 October 2020.

Auditor's Responsibilities

Our responsibility is to express an opinion on the Return in terms of the requirements of Section 206 of the Electoral Act 1993, in all material respects. Our engagement has been conducted in accordance with SAE 3100, "Compliance Engagements" to provide limited assurance that the Party has complied, in all material respects, with section 206 of the Electoral Act 1993.

Our procedures included examining evidence relevant to the amounts and disclosures in the Return. 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 18 August 2020 to 16 October 2020.

Other than in our capacity as reviewer, we have no relationship with, or interests in, the New Zealand Outdoors Party.

Use of Report

This report has been prepared solely for the Party Secretary of the New Zealand Outdoors Party. We disclaim any assumption of responsibility for any reliance on this report for any purpose other than that for which it was prepared.

Inherent Limitations

Because of the inherent limitations of any election expenses made in certain circumstances, namely those promoted by a third party or provided discounted or free of charge, and there are no practical assurance 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 on a regular basis and performed in respect of the Party's compliance with the relevant provisions made under the Act, our assurance engagement cannot be relied on to detect all instances when the Party may not have complied with the Act. The opinion expressed in this report has been formed on the above basis.

Opinion

In our opinion, except for the possible effects of the matter described in the *Inherent Limitations* paragraph, the details and position disclosed in the Return for the New Zealand Outdoors Party did not exceed the maximum amount prescribed specifically by Section 206C of the Act, and also complies, in all material respects, with other requirements of Section 206 of the Electoral Act 1993 for the period from 18 August 2020 to 16 October 2020.

Other Matter

As per the requirements of the Electoral Act 1993 we were given access to all documents, records and accounts and found nothing to suggest that proper accounting records were not kept, and we received all explanations that were required.

NMA Nelson Marlborough Audit Ltd

NMA Nelson Marlborough Audit Limited
PO Box 732
Nelson 7040

16 March 2021



NZ Outdoors Party – A Registered New Zealand Political Party

Jenn Haakma.
Secretary
117 Allen Rd.
RD1 Broadlands.
Reporoa 3081
Ph 027 766 7464

Alan Simmons
President, Co-Leader
99 Grace Rd
RD2 Turangi
3382
0274 980 304 or 07 386 7576

16 March 2021

NMA Nelson Marlborough Audit Ltd

PO Box 732

Nelson 7040

Dear Sirs

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 the New Zealand Outdoors 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.
 - 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)(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 18 August 2020 to 16 October 2020)? [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 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 18 August 2020 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



Jenny-lee Haakma
Party Secretary