

# Party Expenses Return for the 2023 General Election

# DECLARATION

1.	Party name:	
	New Conservatives	
	Party secretary name:	
	Dieuwe de Boer	
2.	ELECTION EXPENSES LIMIT FOR THE PARTY	
	Did you contest the party vote? Answer YES or NO	\$ 1,388,000.00
	Number of electorate candidates 10 Number for the party 332,600	\$ 326,000.00
	Expenditure limit (incl GST) Total	\$ 1,714,000.00
3.	TOTAL PARTY ELECTION EXPENSES	
	Part A: Party advertisements promoted solely by the party	\$ 1,760.66
	Part B: Party advertisements shared with candidates or other parties	\$ 19,672.19
	Part C: Authorised party advertisements promoted by third parties	\$ 6,866.50
	Total (A + B + C)	\$ 28,299.35
4		

#### 4. PARTY BROADCASTING ALLOCATION

#### TOTAL ALLOCATION TO THE PARTY:

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

Part E: Party and candidate shared allocation expenses

Part F: Candidate only allocation expenses

ion expenses	\$ 139,045.00		
ion expenses	\$ 0.00		
; (	\$ 0.00		
Total (D + E + F)	\$ 139,045.00		

\$139,450

6. I declare that to the best of my knowledge this return, filed pursuant to sections 2061 and 2061A of the Electoral Act 1993, is an accurate record of the party's election expenses and the party's allocation expenses for the 2023 general election, and any allocation received has only been used for purposes permitted under section 80A of the Broadcasting Act 1989.

MM / YYYY	
06/03/2024	

#### **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 Expenses Return Form for the General Election* instruction sheet.

#### CHECKLIST

ļ	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	
1	Auditor stamped or intialled a copy of the return to keep for own records	
	Auditor's report enclosed	
	Representation letter enclosed,	$\square$

# **FILING THE RETURN**

if used

The return must be received by the Electoral Commission by **5pm**, **13 March 2024** (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 email to legal@elections.govt.nz
- by upload to the Party Portal
- by delivery to Level 4, 34-42
   Manners Street, Wellington 6011

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

Further information on party/BxAudits(NZ); available in the **Party Portal** W& Audit (NZ);

SAVE AS PRINT

### PART A: PARTY ADVERTISEMENTS SOLELY PROMOTING THE PARTY

A party's election expenses during the regulated period (14 July to 13 October) must not exceed their expense limit. It is an offence to spend more than the limit.

A party contesting the party vote can spend up to \$1,388,000 (including GST) and \$32,600 (including GST) for each electorate candidate the party stands at the election.

#### Party election expenses are the costs of advertising in any medium that:

- may reasonably be regarded as encouraging or persuading voters to vote, or not to vote, for a party (whether or not the name of the party is stated), and
- are published, or continue to be published, during the regulated period for the general election, and
- · are promoted by the party or with the party's authority.

#### **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.

#### Instructions on how to Complete Part A:

In this part you should record all election expenses (including GST) incurred in relation to party advertisements published, or that continued to be published, during the regulated period for the general election (**14 July to 13 October 2023**) 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 (including GST) incurred on election advertisements published during the regulated period even if payment for the advertising was made outside of the regulated period.

WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLARE HERE:	
TOTAL FOR PART A	\$ 1,760.66
<b>Item description</b> Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate	Value \$0.00 (inc GST)
EXAMPLE: Display Billboards Ltd: 13/09/2023 – 13/10/2023: 3 x Billboards: 2000mm x 1000mm	\$1,200
Moon photoshoot: 26/07/2023	\$ 150.00
Google adversiting	\$ 542.96
CCC Call Centre Christchurch: 23/08/2023	\$ 102.00
TVCAB - Commercial Approvals: 10/10/2023	\$ 299.00
Blenheim Sun Newspaper - advertising public meetings: 12/09/2023	\$ 138.00
Advanced People Printer - Election Fliers	\$ 388.70
Facebook Media Adverts: 23/09/2023	\$ 127.00
Twitter paid features: 02/10/2023	\$ 13.00
	WB Audit (NZ)

Item description Provide details of the type of advertisement, name of advertiser or supplier,	Value \$0.00
volume, duration and size as appropriate	(inc GST)
	WB Audit (NZ)

Item description

#### Item description

WB Audit (NZ)

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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 (14 July to 13 October 2023) 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.

#### TOTAL FOR PART B \$ 19,672.19 Total cost (inc GST) **Item description** % Including preparation, Provide details of the type of advertisement, name of advertiser or supplier, Value \$0.00 design, composition, apportioned as volume, duration and size as appropriate as well as name (inc GST) printing, publishing of candidate(s) and any other party featured in the advertising party expense and postage EXAMPLE: Display Billboards Ltd: 13/09/2023 - 13/10/2023: 3 x billboards: 2000mm x 1000mm, Candidates: M Brown, Growth Party & T Smith, Neutral Party Regional News Adverts 18/7-10/10: B Welsh 20% \$ 5.503.90 \$1,100.78 Go Media Election Billboard 25/9-8/10: B Welsh \$ 8,326.00 20% \$ 1,665.20 Tag Signs Corflute: B Welsh 20% \$ 3,864.00 \$772.80 Smith Print Flyers and Cards: B Welsh \$ 1,754.90 50% \$ 877.45 DLE fliers by Singh Signs: J Langridge 90% \$ 162.00 \$ 180.00 Business cards vistaprint: J Langridge \$ 146.03 90% \$ 131.43 Business cards vistaprint: J Langridge \$ 83.93 90% \$ 75.54 DLE fliers by Singh Signs: J Langridge \$747.50 90% \$ 672.75 DLE fliers by Singh Signs: J Langridge \$ 803.85 90% \$723.47 Election signs: J Langridge \$ 5,635.00 90% \$ 5,071.50 Corflute signs by Aztech: J Langridge \$ 506.00 90% \$ 455.40 Billboards supplied by Imajeo: J Langridge 90% \$ 908.22 \$ 1,009.13 Sign removal by Aztech: J Langridge 90% \$ 690.00 \$ 621.00 Fliers 16/11/23: D Greenslade \$ 1,000.00 90% \$ 900.00 Complete Digital - Flyers and cards \$911.38 90% \$ 820.24 Complete Digital - signs 90% \$ 4,922.00 \$ 4,429.80 Complete Digital - car wrap \$ 569.25 50% \$ 284.62

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

<b>Item description</b> Provide details of the type of advertisement, name of advertiser or supplier, volumo, 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)
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### PART C: AUTHORISED PARTY ADVERTISEMENTS PROMOTED BY A THIRD PARTY PROMOTER

In this part you should record all election expenses incurred in relation to party advertisements promoted by a third party promoter with your written authorisation and published, or that continued to be published, during the regulated period for the general election (14 July to 13 October 2023).

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.

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.

WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DE		
то	TAL FOR PART C	\$ 6,866.50
<b>Item description</b> Provide a brief description of the type of advertisement, name of advertiser or supplier, volume, dur and size as appropriate as well as the name of the third party which promoted the advertising		Value \$0.00 (inc GST)
EXAMPLE: Display Advertising Ltd: 13/9/2023 – 13/10/2023: 3 x Billboards: 2000mm x 1000mm Worker's United		\$1,200
Right to Life: 14/09-13/10 radio ads with Rhema Media		\$ 6,866.50
		WB Audit (NZ)

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)
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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 TV, radio or the internet for the 2023 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 \$ 139,045.00 Supplier's name and street address **Description of allocation expenses** This should be the production company, media List the total production costs, television placement, Value \$0.00 **Invoice date** buyer or broadcaster on the invoice provided to the radio placement and internet placement costs or dates (inc GST) Electoral Commission for payment of the account for each supplier separately EXAMPLE: Make Believe Television 1st and 10th of 84 Shortland Street October 2023 Auckland 6000 13 September - 12 October 2023 \$62,450 TV placement costs on Channel A and Channel B 1 October - 13 October 2023 \$11,450 Radio placement costs on Radio X and Y 20 - 30 September 2023 Social Media promotional posts Imageo Media Group PO Box 252 2 Aug and 3 Oct 2 Aug - Creative for radio and online plus video campaign \$ 8,776.80 2023 materials Orewa 0946 3 Oct - creative and production TVC \$ 9,792.25 Credit note 26 Jan 2024 due to balance miscalculation -\$ 291.27 HarperDigital 14 Sept and 26 Sept Ads management and creation and 3 Oct and 10 Oct 2023 \$ 17,250.00 1h Park Avenue Takapuna 0622 Google, Facebook, Instagram, and Stackadapt online \$ 7,825.52 advertising 29/9-2/10 Google, Facebook, Instagram, and Stackadapt \$ 12,767.29 online advertising Facebook, Instagram, and Stackadapt online advertising \$ 12,246.58 HarperDigital cont. 16 Oct 2023 10/10-13/10 Faceobok, Instagram and Stackadapt online \$ 30,795.88 advertising Matt Bell 21 Sept 2023 Internet TV ad production \$ 2,700.00 6115 Waterholes Road Christchurch 7675

<b>Supplier's name and street address</b> This should be the production company, media buyer or broadcaster on the invoice provided to the Electoral Commission for payment of the account	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)
The Platform PO Box 11700 Mananers Street Wellington 6142	31 Oct 2023	Broadcasting on Platform Media NZ - on-air, app, website, video TVC	\$ 9,660.00
Television New Zealand 100 Victoria Street West Auckland 1010	31 Oct 2023	TV ads week commencing 01/10/2024 and 08/10/2023 spot length 15s	\$ 22,994.25
IMD Media Limited	30 Seot 2023	Production video conversion	\$ 227.70
Rhema Media Inc Private Bag 92535 Symonds Street Auckland 1150		Radio advertising cross network 10/09/20-13/10/23	\$ 4,300.00
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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 TV, radio or the internet featuring the party and one or more candidates.

**PROVIDE** the following information below:

 Description of allocation of expenses: List the total production costs, TV placement, radio placement and internet placement costs for each supplier separately and the names of the candidates

NIL

Supplier's name and address: This should be the media buyer or broadcaster on

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

- the invoice provided to the Electoral Commission for payment of the account % app
- Invoice date or dates

- % apportioned to the party
- $\,\%$  apportioned to the candidate

			TOTAL FOR	PARTE	\$ 0.00		
Supplier's name and street address	Invoice date or dates				Value \$0.00 (inc GST)	% apportioned to party	% apportioned to candidate
EXAMPLE: Make Believe Felevision	1st and 10th of October 2023	Production costs	\$10,000	10%	90%		
84 Shortland Street Auckland 6000		13 September – 12 October 2023 TV placement costs on Channel A and Channel B, candidate John Smith	\$62,450	10%	90%		
		1 – 13 October 2023 Radio placement costs on Radio X and Y	\$11,450	20%	80%		
		20 - 30 September 2023 Social Media promotional posts	\$300	50%	50%		
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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
					WB Audit (NZ)

#### 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 TV, 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, TV placement, radio placement and internet placement costs for each supplier separately
- Candidate name

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

Value \$0.00 inc GST

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 candidate expense. If you use the allocation to produce a candidate election advertisement on TV, radio or online, the costs should also be disclosed in the candidate's return as an election expense and a donation from the party.

NIL

		то	TAL 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	1st and 10th of October 2023	Production cost	M Brown	\$10,000
Auckland 6000		13 September - 12 October 2023 TV placement costs on Channel A and Channel B	T Smith	\$62,450
		1 – 13 October 2023 Radio placement costs on Radio X and Y	M Brown	\$11,450
		20 – 30 September 2023 Social Media promotional posts	T Smith	\$300
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Supplier's name and street address	Invoice date or dates	Description of allocation of expenses	Candidate name	Value \$0.00 (inc GST)	
				WB Audit (NZ)	



# **New Conservative**

Independent auditor's report to the Electoral Commission

# Report on the Party Expenses Return for the regulated period from 14 July 2023 to 13 October 2023

# Opinion

We have undertaken a reasonable assurance engagement on New Conservative's compliance, in all material respects, with the Party Secretary Handbook August 2020 and Section 206 of the Electoral Act 1993 as evaluated against the requirements described in the handbook and 206 of the Electoral Act 1993 throughout the regulated period from 14 July 2023 to 13 October 2023.

In our opinion, New Conservative's Report on the Party Expenses Return for the year ending 31 December 2023 (The Return), complies in all material respects with the Party Secretary Handbook August 2020 and Sections 206 of the Electoral Act as evaluated against the requirements described in the handbook and 206 of the Electoral Act throughout the regulated period from 14 July 2023 to 13 October 2023.

In our opinion, the position shown by the Return in respect of the requirement that the Party's total election expenses does not exceed the maximum prescribed amounts in Section 206 is correct. We have obtained all the information we required to form this opinion.

# **Basis for Opinion**

We conducted our engagement in accordance with Standard on Assurance Engagements (SAE) 3100 (Revised) Compliance Engagements issued by the New Zealand Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### New Conservative's Responsibilities

New Conservative is responsible for:

a) The compliance activity undertaken to meet the Party Secretary Handbook August 2020 and the Electoral Act.

(b) Identification of risks that threaten the compliance requirements identified above being met and controls which will mitigate those risks and monitor ongoing compliance.

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William Buck is an association of firms, each trading under the name of William Buck across Australia and New Zealand with affiliated offices worldwide. \*William Buck (NZ) Limited and William Buck Audit (NZ) Limited





# **Our Independence and Quality Control**

We have complied with the relevant ethical requirements 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) William Buck 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.

# **Assurance Practitioner's Responsibilities**

Our responsibility is to express an opinion on New Conservative's compliance, in all material respects, with the Party Secretary Handbook August 2020 and Section 206 of the Electoral Act as evaluated against the requirements described in the handbook and 206 of the Electoral Act throughout the regulated period from 14 July 2023 to 13 October 2023. SAE 3100 (Revised) requires that we plan and perform our procedures to obtain reasonable assurance about whether New Conservative has complied, in all material respects, with the Party Secretary Handbook August 2020 and Section 206 of the Electoral Act as evaluated against the requirements described in the handbook and 206 of the Electoral Act throughout the regulated period from 14 July 2023 to 13 October 2023.

An assurance engagement to report on New Conservative's compliance with the Party Secretary Handbook August 2020 and Section 206 of the Electoral Act involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the compliance requirements. The procedures selected depend on our judgement, including the identification and assessment of risks of material noncompliance with the Party Secretary Handbook August 2020 and Section 206 of the Electoral Act as evaluated against the requirements described in the handbook 206 of the Electoral Act.

Other than in our capacity as the independent assurance practitioners we have no relationship with, or interests in, New Conservative.

# **Inherent Limitations**

Because of the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with compliance requirements may occur and not be detected.

A reasonable assurance engagement throughout the regulated period from 14 July 2023 to 13 October 2023 does not provide assurance on whether compliance with the Electoral Act will continue in the future.

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# **Restricted Use**

This report has been prepared for use by the Electoral Commission for the purpose of obtaining assurance over the Party's electoral expenses and records. We disclaim any assumption of responsibility for any reliance on this report to any person other than Electoral Commission, or for any other purpose other than that for which it was prepared.

William Buck

William Buck Audit (NZ) Limited Director: Alison Anderson

Auckland 6 March 2024

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