

Party Expenses Return for the 2023 General Election

DECLARATION

1.	Party name:			
	Women's Rights Party		COMPLETING THE RETURN	
	Party secretary name:		You can complete the return electronically or by hand. If you complete the form	
	Jill Ovens		electronically each part will be	
			automatically added up for you, as well as the totals on this page of the return.	
2.	ELECTION EXPENSES LIMIT FOR THE PARTY		For information on types of electronic signatures that the Commission accepts,	
	Did you contest the party vote? Answer YES or NO YES' = \$1,388,000	\$ 1,388,000.00	please see the How to Complete Your Party Expenses Return Form for the General Election instruction sheet.	
	Number of electorate candidates for the party 0 Number \$32,600	\$ 0.00	CHECKLIST	
	Expenditure limit (incl GST) Total	\$ 1,388,000.00	Steps 1, 2 and 4 completed on this page	
3.	TOTAL PARTY ELECTION EXPENSES		Parts A to C (step 3) completed	
	Part A: Party advertisements promoted solely by the party	\$ 11,012.45	Parts D to F (step 5) completed if party received a broadcasting allocation	
	Part B: Party advertisements shared with candidates or other parties	\$ 0.00	Party secretary signed and	
	Part C: Authorised party advertisements promoted by third parties	\$ 0.00	dated the return All relevant supporting	
	Total (A + B + C)	\$ 11,012.45	documentation supplied to auditor	
4.	PARTY BROADCASTING ALLOCATION		Auditor stamped or intialled a copy of the return to keep for own records	
	TOTAL ALLOCATION TO THE PARTY:	NIL	Auditor's report enclosed	
	WRITE ' NIL ' if the party did not receive a broadcasting allocation under the Broadcasting Act		Representation letter enclosed, if used	
5.	TOTAL PARTY ALLOCATION EXPENSES		FILING THE RETURN	
	Part D: Party only allocation expenses	\$ 0.00	The return must be received by the Elector	
	Part E: Party and candidate shared allocation expenses	\$ 0.00	Commission by 5pm, 13 March 2024 (with 90 working days of election day). A party	
	Part F: Candidate only allocation expenses	\$ 0.00	secretary who fails to comply with these requirements commits an offence and may	
	Total (D + E + F)	\$ 0.00	be referred to the Police. The return can be filed:	
6.	I declare that to the best of my knowledge this return, filed pursua	ant to sections	by email to legal@elections.govt.nz by upload to the Party Portal	

n types of electronic he Commission accepts, low to Complete Your Return Form for the instruction sheet. completed on















RETURN

- al@elections.govt.nz
- ne 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 e available in the Party Portal

SAVE AS

PRINT



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.

All Oven

01/02/2024

DATE: DD / MM / YYYY

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 \$ 11,012.45

Item description Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate	Value \$0.00 (inc GST)
EXAMPLE: Display Billboards Ltd: 13/09/2023 – 13/10/2023: 3 x Billboards: 2000mm x 1000mm	\$1,200
Corflutes 600mm x 800mm 04/08/2023 12 x 4 =48 designs, artwork and set-up, cutting included Mercury Printz	\$ 918.85
Corflutes 600mm x 900mm 04/08/2023 x 40, artwork and set-up, cutting included Mercury Printz	\$ 798.10
Corflutes 600mm x 800mm 06/09/2023 10 x 4 = 40 designs reprinted Mercury Printz	\$ 798.10
Rosettes 100 x 3 colours Ribbons & Rosettes	\$ 994.75
Badges 250 Badge King	\$ 402.50
Bumper Stickers 297mm x 76 mm Fast Printing	\$ 232.00
Van Signage SignMax	\$ 3,993.15
Digital Advertising NZME On-line placements 236,736 impressions 03/10/2023 - 13/10/2023	\$ 2,875.00
	Fathes Audir



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)



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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.

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

NIL

TOTAL FOR PART B

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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)	
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	\$6,000	20%	\$1,200	
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Total cost (inc GST) 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 % Including preparation, design, composition, printing, publishing Value \$0.00 apportioned as (inc GST) party expense and postage \$ 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)
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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.

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	NIL	
	TOTAL FOR PART C	\$ 0.00
Item description Provide a brief description of the type of advertisement, name of advertiser or supplier, volume and size as appropriate as well as the name of the third party which promoted the advert		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



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 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:

NIL

TOTAL FOR PART D

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)
EXAMPLE: Make Believe Television 84 Shortland Street	1st and 10th of October 2023	Production costs	\$10,000
Auckland 6000		13 September – 12 October 2023 TV placement costs on Channel A and Channel B	\$62,450
		1 October – 13 October 2023 Radio placement costs on Radio X and Y	\$11,450
		20 - 30 September 2023 Social Media promotional posts	\$300
			Fordes A



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)



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:

- 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 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

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	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%
					Forbes Audin



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



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
- · 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.

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

NIL

TOTAL FOR PART F

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



Supplier's name and street address	Invoice date or dates	Description of allocation of expenses	Candidate name	Value \$0.00 (inc GST)





INDEPENDENT ASSURANCE REPORT

TO THE PARTY SECRETARY OF WOMEN'S RIGHTS PARTY

Opinion

We have undertaken a reasonable assurance engagement of the Women's Rights Party (the "Party") compliance, in all material respects, with the requirements of sections of 2061 and 2061A of the Electoral Act 1993 (the "Act") as evaluated against the Party Expenses Return for the year ending 31 December 2023 (the "Return").

In our opinion, the accompanying Party Expenses Return presents fairly, in all material respects, the Party expenses within the requirements of sections 206I and 206IA of the Flectoral Act 1993.

Party Secretary's Responsibilities

The Party Secretary is responsible for:

- a. Preparation of the Return in compliance with the requirements of the Act; and
- b. The compliance activity undertaken to meet the requirements of the Act; and
- c. Identification of risks that threaten compliance with the Act identified above being met and controls which will mitigate those risks and monitor ongoing compliance.

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) Forbes Audit and Accounting Limited maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our firm has an engagement for the audit of the financial statements. The firm has no other relationship with, or interests in, the Party.

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on the Party's compliance, in all material respects, with the Act as evaluated against the Return throughout the year ended 31 December 2023. The standards require that we plan and perform our procedures to obtain reasonable assurance about whether the Party has complied, in all material respects, with the requirements of the Act, throughout the year ended 31 December 2023.

An assurance engagement report on the Party's compliance with the Act involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the requirements of the Act. The procedures selected depend on



our judgement, including the identification and assessment of risks of material non-compliance with the requirements of the Act as evaluated against the Return.

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 year ended 31 December 2023 does not provide assurance on whether compliance with the requirements of the Act will continue in the future.

Use of Report

This report has been prepared for use by the Party Secretary in accordance with the requirements of the Act. Our compliance work has been undertaken so we can state to the Women's Rights Party, Party Secretary those matters undertaken and for no other purpose. To the fullest permitted by law, we do not accept or assume responsibility to anyone other than the Women's Rights Party and the Party Secretary, for our compliance work, or for any other purpose other than that for which it was prepared.

Forbes Audit and Accounting Limited

Auckland 27 February 2024

Forkon



Jill Ovens 32A Gilmore Road RD1 Waiuku 2681

27 February 2024

Cynthia Forbes

Director

Forbes Audit + Accounting Limited

Level 1, 86 Parnell Road, Auckland 1052

Dear Cynthia

Letter of representation for party return of expenses for the 2023 General Election

This representation letter is furnished in connection with the return of party election expenses and broadcasting allocation expenses for the 2023 general election (the return) by the Women's Rights 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.
- 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.
- 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 (none of this applies);
 - 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 (there are no such instances);
 - 4.4 any outstanding disputed claims, matters with authorities, or planned or continuing litigation (there are no such claims, matters or 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 The Party does not have any Party members of the previous Parliament.
- The return contains the total returnable expenses of the Party for the 2023 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.
- 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 14 July to 13 October 2023)? [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 pushpolling).
 - 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 The Party did not receive a broadcasting allocation for the 2023 general election.
- 9 Any and all misstatements you have identified during the course of your assurance engagement have been adjusted in the final return.
- I have completed my own procedures, distinct from your assurance engagement processes, to evaluate the accuracy and completeness of the return.
- 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

Jill Ovens

National Secretary Women's Rights Party

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secretary@womensrightsparty.nz

027 446 4966