

Party Expenses Return for the 2023 General Election

DECLARATION

1. Party name:

NewZeal Party

Party secretary name:

Dollarina O'Sullivan

2. ELECTION EXPENSES LIMIT FOR THE PARTY

Did you contest the party vote? Answer YES or NO	YES <input checked="" type="checkbox"/>	*YES* = \$1,388,000	\$ 1,388,000.00
Number of electorate candidates for the party	4	Number \$32,600	\$ 130,400.00
Expenditure limit (incl GST)		Total	\$ 1,518,400.00

3. TOTAL PARTY ELECTION EXPENSES

Part A: Party advertisements promoted solely by the party	\$ 99,274.42
Part B: Party advertisements shared with candidates or other parties	\$ 0.00
Part C: Authorised party advertisements promoted by third parties	\$ 0.00
Total (A + B + C)	\$ 99,274.42


4. PARTY BROADCASTING ALLOCATION

TOTAL ALLOCATION TO THE PARTY:	69310
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	\$ 64,840.00
Part E: Party and candidate shared allocation expenses	\$ 0.00
Part F: Candidate only allocation expenses	\$ 0.00
Total (D + E + F)	\$ 64,840.00

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 2023 general election, and any allocation received has only been used for purposes permitted under section 80A of the Broadcasting Act 1989.



25/03/2024

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

Steps 1, 2 and 4 completed on this page	<input checked="" type="checkbox"/>
Parts A to C (step 3) completed	<input checked="" type="checkbox"/>
Parts D to F (step 5) completed if party received a broadcasting allocation	<input checked="" type="checkbox"/>
Party secretary signed and dated the return	<input checked="" type="checkbox"/>
All relevant supporting documentation supplied to auditor	<input checked="" type="checkbox"/>
Auditor stamped or initialed a copy of the return to keep for own records	<input checked="" type="checkbox"/>
Auditor's report enclosed	<input checked="" type="checkbox"/>
Representation letter enclosed, if used	<input checked="" type="checkbox"/>

FILING THE RETURN

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 expenses is available in the **Party Portal**

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

\$ 99,274.42

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)**

VAST Billboards - 18 September to 12 October 2023 - Digital Billboards - Various Sizes	\$ 22,425.00
Panda Inspire - 31 August to 12 October 2023 - 200 x Billboards - 2440mm x 1220mm	\$ 7,418.65
Panda Inspire - 8 September to 12 October 2023 - 100x Billboards 2440mm x 1220mm	\$ 4,543.65
Billboard Solutions - 22 September to 12 October 2023 - Install Billboard PVC skin - 12m x 3m	\$ 483.00
Juggernaut Graphics Ltd - 20 September to 12 October 2023 - Billboard PVC Skin 12m x 3m	\$ 745.20
Printing.com - 23 August to 13 October 2023 - 500 x A5 Landscape booklets	\$ 917.70
Dunedin Print Ltd - 25 August to 13 October 2023 - 400 x A5 Landscape booklets	\$ 799.87
Alliance Printers Ltd - 30 August to 13 October 2023 - 1250 x Business cards	\$ 170.20
A Plus Print & Banner - 11 September to 12 October 2023 - 10 x Banners	\$ 1,414.50
Printing.com - 29 September to 13 October 2023 - 1000 x A5 Landscape booklets	\$ 2,428.80
Alliance Printers Ltd - 1 September to 13 October 2023 - 300 x A5 Landscape booklets	\$ 923.45
Printlounge Ltd - 8 September to 13 October 2023 - 50,000 x A5 Landscape booklets	\$ 20,700.00
Printlounge Ltd - 20 September to 13 October 2023 - 30,000 x A4 Landscape booklets	\$ 14,789.00
Panda Inspire - 7 September to 12 October 2023 - 60 x Billboards - 2440mm x 1220mm	\$ 2,388.55
Printlounge Ltd - 18 September to 25 September 2023 - Freight - 96 cartons of booklets within Aotearoa, NZ	\$ 2,666.85
Creative Exchange New Zealand - 2 weeks ending 5 September - Design & prepare new images, campaign messaging, concept visuals, graphics, copywriting & edit	\$ 4,600.00
Creative Exchange New Zealand - 2 weeks ending 18 September 2023 - Design & prepare artwork for banners, social media, billboard, souce and supply new images for campaign use	\$ 4,600.00
National Pacific Radio Trust - 5 to 13 October 2023 - Radio Advertisements	\$ 232.50
The Warehouse Riccarton - 29 September to 12 October 2023 - Printing	\$ 27.50



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)**

Augment House - 2 to 13 October 2023 - Production and Ads Social Media

\$ 7,000.00



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

\$ 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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- \$ 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 (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 DECLARE HERE:

NIL

TOTAL FOR PART C

\$ 0.00

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:

TOTAL FOR PART D

\$ 64,840.00

Supplier's name and street address This should be the production company, media buyer or broadcaster on the invoices 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)
Augment House C/- 13 Hargreaves Street Auckland	29/09/23 07/09/23 26/09/23 02/10/23	Social Media promotional posts 10 September - 13 October 2023 Ad Production 26 September to 13 October 2023	\$ 14,800.00 \$ 15,000.00
Samoa Multimedia Group Ltd Flat 3 / 36 Hobill Avenue Auckland 2104	05/10/23	Radio placement costs - Radio Samoa 10 September - 13 October 2023	\$ 3,450.00
Brownpaperbag 13 Hargreaves Street Auckland City	01/08/23	Broadcast & production costs 100 September to 13 October 2023	\$ 3,153.00
Rhema Media Inc. Symonds Street Auckland 1150	31/10/23	Radio placement costs - Radio Rhema, Life FM, Star Network. 5-13 October 2023	\$ 11,500.00



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)

Rhema Media Inc.
Symonds Street
Auckland 1150

31/10/23

TV placement costs - SHINE TV
5 - 13 October 2023

\$ 11,500.00

National Pacific Radio Trust
PO Box 97-801
Manukau, Auckland

31/10/23

Radio placement costs - Niu FM Auckland, 531PI
5 - 13 October 2023

\$ 5,437.00



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

\$ 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**



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

\$ 0.00

**Supplier's name
and street address**

**Invoice date
or dates**

**Description of
allocation of expenses**

**Candidate
name**

**Value \$0.00
(inc GST)**





**NewZeal
Independent Auditor's Report**

To the Party Secretary of NewZeal

Reasonable Report on NewZeal's compliance with sections 206L and 206I of the Electoral Act 1993 as evaluated against the Party's Expenses Return for the 2023 General Election

Qualified Opinion

We have undertaken a reasonable assurance engagement on the NewZeal's ("the Party") compliance, in all material respects, with the requirements of sections 206L and 206I of the Electoral Act 1993 ("the Act") as evaluated against the return of the Party's Election Expenses Return (the "return") for the period 14 July 2023 to 13 October 2023.

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph below, the Party has complied in all material aspects:

- with the requirements of the sections of the Act referred to above as evaluated against the return for the period 14 July 2023 to 13 October 2023, and
- the requirement that the party's total election expenses disclosed within the return for the period 14 July 2023 to 13 October 2023 did not exceed the maximum amount prescribed by section 206C of the Act.

Basis for Qualified 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 were unable to obtain sufficient appropriate audit evidence about the Party's compliance in respect of the following matters:

- Controls over the recording of election expenses that may have been provided at no cost, or paid for by another party, are limited and there are no practical audit procedures to determine the effect of this limited control;
- We are not the auditor of the party's electorates and accordingly we were unable to assess the apportionment of election expenses between candidates and the Party as a whole, or the completeness of expenses incurred by the electorates.

As a result of the above matters, we were unable to satisfy ourselves as to the Party's compliance in respect of the completeness and apportionment of election expenses, therefore qualify our opinion in this regard.

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



Party's Responsibility for the Return

The Party is responsible for:

- a) The compliance activities undertaken to meet the requirements of the Act
- b) Identification of risks that threaten compliance requirements with the Act identified above being met and controls will which mitigate those risks and monitor ongoing compliance

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Professional and Ethical Standard 3 which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's Responsibility

Our responsibility is to express an opinion on the Party's compliance, in all material respects, with the requirements of the Act as evaluated against the return, throughout the period 14 July 2023 to 13 October 2023. SAE 3100 (Revised) requires 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 as evaluated against the return, throughout the period 14 July 2023 to 13 October 2023.

An assurance engagement to report on the Party's compliance with the requirements of 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.

Other than in our capacity as the independent assurance practitioners we have no relationship with, or interest in, NewZeal.

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 the compliance requirements may occur and not be detected.

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

Use of Report and Restricted Use

This report is provided solely to the Party Secretary for the purpose of establishing that the election expenses claimed by the Party in the return have been appropriately determined for the purpose intended, and our report should not be used for any 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 compliance work or for any other purpose other than that for which it was prepared.

A handwritten signature in blue ink that reads 'REB'.

REB
Auckland
4 July 2024