

Party Expenses Return for the 2023 General Election

DECLARATION

1. Party name:

TE PATI MAORI

Party secretary name:

LANCE NORMAN

2. ELECTION EXPENSES LIMIT FOR THE PARTY

Did you contest the party vote?
Answer YES or NO

YES

'YES' = \$1,388,000

\$ 1,388,000.00

Number of electorate candidates for the party

17

Number \$32,600

\$ 554,200.00

Expenditure limit (incl GST)

Total

\$ 1,942,200.00

3. TOTAL PARTY ELECTION EXPENSES

Part A: Party advertisements promoted solely by the party

\$ 55,556.50

Part B: Party advertisements shared with candidates or other parties

\$ 43,225.48

Part C: Authorised party advertisements promoted by third parties

\$ 0.00

Total (A + B + C)

\$ 98,781.98

4. PARTY BROADCASTING ALLOCATION

TOTAL ALLOCATION TO THE PARTY:

\$207,930.00

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

\$ 207,930.00

Part E: Party and candidate shared allocation expenses

\$ 0.00

Part F: Candidate only allocation expenses

\$ 0.00

Total (D + E + F)

\$ 207,930.00

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.

SIGNATURE

L. Norman

DATE DD/MM/YYYY

13 March 2023

BDO Rotorua Ltd

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

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, 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

\$ 55,556.50

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)
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EXAMPLE: Display Billboards Ltd; 13/09/2023 – 13/10/2023; 3 x Billboards; 2000mm x 1000mm

\$1,200

Ariki Creative Limited - Te Pati Maori Billboard design

\$ 621.00

Screen Vistas Limited - Cinema Advertising for the period 7 September 2023 – 4 October 2023

\$ 5,750.00

Motion Sickness Studio Limited - Digital Bill Boards - Media placement with Go Media - Sept 25th 2023 - Oct 12th 2023

\$ 34,500.00

Go Media Ltd - Digital Billboards

\$ 5,750.00

Hustle Management - Vehicle Rental

\$ 3,450.00

Whanau Tahi Limited - Text Campaign

\$ 5,485.50

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)

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 (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:

TOTAL FOR PART B

\$ 43,225.48

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 LxH, 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
North Harbour Signs - Signage - Te Tai Tokerau (50% Mariameno Kapa-Kingi)	\$ 6,612.50	50%	\$ 3,306.25
North Harbour Signs - Signage - Te Tai Tokerau (50% Mariameno Kapa-Kingi)	\$ 2,156.25	50%	\$ 1,078.12
North Harbour Signs - Signage - Tamaki Makaurau (50% Takutai Kemp)	\$ 5,750.00	50%	\$ 2,875.00
North Harbour Signs - Signage - Tamaki Makaurau (50% Takutai Kemp)	\$ 2,156.25	50%	\$ 1,078.12
North Harbour Signs - Signage - Tamaki Makaurau (50% Takutai Kemp)	\$ 2,846.25	50%	\$ 1,423.12
North Harbour Signs - Signage - Hauraki Waikato (50% Hana-Rawhiti Maipi-Clarke)	\$ 7,015.00	50%	\$ 3,507.50
North Harbour Signs - Signage - Wairariki (50% Rawiri Waititi)	\$ 7,906.25	50%	\$ 3,953.12
North Harbour Signs - Signage - Te Tai Tonga (50% Takuta Ferris)	\$ 4,312.50	50%	\$ 2,156.25
North Harbour Signs - Signage - Rotorua (50% Merepeka Raukawa-Tait)	\$ 1,293.75	50%	\$ 646.88
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00

Election Return

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

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\$ 0.00

BDO Rotorua Ltd

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

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\$ 0.00

\$ 0.00

BDO Rotorua Ltd

2024/25

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

<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>
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EXAMPLE: Display Advertising Ltd: 13-9/2023 - 13-10/2023; 3 x Billboards: 2000mm x 1000mm; Worker's Unite d

\$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:

TOTAL FOR PART D

\$ 207,930.00

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)
<small>EXAMPLE: Make Believe Television 84 Shortland Street Auckland 6000</small>	<small>1st and 10th of October 2023</small>	<small>Production costs</small>	<small>\$10,000</small>
		<small>13 September – 12 October 2023 TV placement costs on Channel A and Channel B</small>	<small>\$62,450</small>
		<small>1 October – 13 October 2023 Radio placement costs on Radio X and Y</small>	<small>\$11,450</small>
		<small>20 – 30 September 2023 Social Media promotional posts</small>	<small>\$300</small>
Motion Sickness Studio			\$ 207,930.00

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)

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
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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)
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10/10/2018

**INDEPENDENT AUDITOR'S REPORT
To the Party Secretary of the Te Pati Māori**

Report on parts A, B, and C of the Te Pati Māori Election Expense Return

Disclaimer of Opinion

We have undertaken a reasonable assurance engagement on the Te Pati Māori's (the "Party") compliance, in all material respects, with the requirements of sections 206I of the Electoral Act 1993 ("the Act") as evaluated against the return of the Party's election expenses (the "return") for the 2023 general election period 14 July 2023 to 13 October 2023.

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* section of our report, we do not express an opinion on the Party's compliance with the Act as evaluated against the return throughout the period from 14 July 2023 to 13 October 2023.

Summary of the return

Based on the assurance procedures performed we can summarise transactions in relation to the election expenditure as follows:

Election Expenses Limit: \$1,942,200
Total Party Election Expenses: \$98,781.98

Basis of Disclaimer of Opinion

We do not express an opinion on parts A, B, and C of the Return for the following reasons:

- We were unable to ascertain the completeness of the election expenses listed in the party return for the following reasons:
 - We are not the auditor of the Party's branches; our scope was therefore limited in respect of assessing the completeness of party election expenses which may have been incurred at branch level;
 - Controls over the recording of election expenses that may have been provided at no cost are limited as there are no practical audit procedures to determine the effect of this limited control; and
 - Difficulties in the apportionment of election expenses of election activity between candidates and the Party as a whole.

Due to the nature of the limitations above, we do not believe there is further information that can be provided to us by the Party to allow us to determine the effects of these limited controls. As a result of these matters we were unable to determine whether any adjustments might have been found necessary in respect of unrecorded election expenses.

Party Secretary's Responsibilities

The Party Secretary is responsible for:

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

Our Independence and Quality Management

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.

Assurance Practitioner's Responsibilities

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 specified period. 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 specified period.

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.

Our firm carries out other assignments for the Party in the area of audit of the financial statements, donation return and taxation advice. The firm has no other relationship with, or interests in, the Party.

Because of the matter described in the Basis for Disclaimer of Opinion Paragraph, we are not able to obtain sufficient appropriate audit evidence to provide a basis for a reasonable assurance opinion on the Party's compliance with 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 specified period 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 for the purpose of establishing that the election expenses reported by the Party in the return have been appropriately determined for the purpose intended. We disclaim any assumption of responsibility for any reliance on this report to any person other than the Party Secretary, or for any other purpose other than that for which it was prepared.

BDO Rotorua Limited

BDO Rotorua Limited
18 April 2024
Rotorua
New Zealand

**INDEPENDENT AUDITOR'S REPORT
To the Party Secretary of the Te Pati Māori**

Report on parts D, E, and F of the Te Pati Māori Election Expense Return

Opinion

We have undertaken a reasonable assurance engagement on the Te Pati Māori's (the "Party") compliance, in all material respects, with the requirements of sections 206LA of the Electoral Act 1993 and section 80A of the Broadcasting Act 1989 ("the Acts") as evaluated against the return of the Party's allocation expenses (the "return") for the 2023 general election period 14 July 2023 to 13 October 2023.

In our opinion, the Party has complied in all material respects, with the requirements of sections 206IA of the Electoral Act 1993 and section 80A of the Broadcasting Act 1989 as evaluated against the return for the 2023 general election period 14 July 2023 to 13 October 2023.

Summary of the return

Based on the assurance procedures performed we can summarise transactions in relation to the allocation expenditure as follows:

Party Broadcasting Allocation: \$207,930
Total Party Allocation Expenses: \$207,930

Basis for Opinion

We conducted our engagement in accordance with Standard on Assurance Engagements (SAE) 3100 (Revised) Compliance Engagement: 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.

Party Secretary's Responsibilities

The Party Secretary is responsible for:

- a) The compliance activity undertaken to meet the requirements of the Acts as evaluated against the return.
- b) Identification of risks that threaten compliance with the requirements of the Acts identified above being met and controls which will mitigate those risks and monitor ongoing compliance.

Our Independence and Quality Management

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.

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on the Party's compliance, in all material respects, with the requirements of the Acts as evaluated against the return, throughout the specified period. 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 Acts as evaluated against the return, throughout the specified period.

An assurance engagement to report on the Party's compliance with the requirements of the Acts involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the requirements of the Acts. The procedures selected depend on our judgement, including the identification and assessment of risks of material non-compliance with the requirements of the Acts as evaluated against the return.

Our firm carries out other assignments for the Party in the area of audit of the financial statements, donation return and taxation advice. The firm has no other relationship with, or interests in, the Party.

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 specified period does not provide assurance on whether compliance with the requirements of the Acts will continue in the future.

Use of Report

This report has been prepared for use by the Party Secretary for the purpose of establishing that the allocation expenses reported by the Party in the return have been appropriately determined for the purpose intended. We disclaim any assumption of responsibility for any reliance on this report to any person other than the Party Secretary, or for any other purpose other than that for which it was prepared.



BDO Rotorua Limited
Rotorua
New Zealand
18 April 2024