

## **AGREED-UPON PROCEDURES REPORT ON THE ACT NEW ZEALAND ELECTORAL COMMISSION REPORT**

### **TO THE MEMBERS OF ACT NEW ZEALAND**

#### **PURPOSE OF THIS AGREED-UPON PROCEDURES REPORT AND RESTRICTION ON USE**

Our report is solely for the purpose of assisting ACT New Zealand to submit its financial information for the year ended 31 December 2025 to the Electoral Commission. The attached Electoral Commission Report is based on the audited Special Purpose Financial Statements for the year ended 31 December 2025.

This report is intended solely for ACT New Zealand for submission to the Electoral Commission and should not be used by, or distributed to, any other parties.

#### **THE RESPONSIBILITY OF THE BOARD MEMBERS**

The Board Members of ACT New Zealand have acknowledged that the agreed-upon procedures are appropriate for the purposes of the engagement.

The ACT New Zealand Board Members are responsible for the subject matter on which the agreed-upon procedures are performed.

#### **ASSURANCE PRACTITIONER'S RESPONSIBILITIES**

We have conducted the agreed-upon procedures engagement in accordance with International Standard on Related Services (New Zealand) (ISRS (NZ)) 4400, Agreed-Upon Procedures Engagements. An agreed-upon procedures engagement involves us performing procedures that have been agreed with the ACT New Zealand Board Members, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

#### **PROFESSIONAL ETHICS AND QUALITY CONTROL**

We have complied with the relevant ethical requirements and the independence requirements in accordance with 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. We confirm that we are independent of Commercial Communications Council Incorporated.

Our firm applies International Standard on Quality Control (ISQC) 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly, 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.

#### **BVO Audit**

Level 2, 18 Broadway, Newmarket, Auckland 1023  
PO Box 9579, Newmarket, Auckland 1149, New Zealand  
Telephone: +64-9-520 4089, Email: [accounts@bvo.co.nz](mailto:accounts@bvo.co.nz)  
[www.bvoaudit.co.nz](http://www.bvoaudit.co.nz)  [@bvo-audit](#)

**PROCEDURES AND FINDINGS**

The procedures were performed solely to assist you with the following:

- 1) Review the presentation of the Electoral Commission Financial Report for the year 31 December 2025
- 2) Based on the Special Purpose Financial Statements audited by us, ensure that the financial information, descriptions, and totals in the Electoral Commission Financial Report agree to the audited Special Purpose Financial Statements for the year ended 31 December 2025

The procedures performed and the factual findings obtained are as follows:

<b>Procedure</b>	<b>Factual Findings</b>	<b>Errors or Exceptions</b>
1) Review the Electoral Commission Financial Report for the year ended 31 December 2025.	Financial information was received and reviewed by us.	No errors or exceptions noted.
2) Consistency and accuracy of the Electoral Commission Report with the Special Purpose Financial Statements.	Financial information was reviewed, the descriptions were checked against the Special Purpose Financial Statements, the total amounts were re-calculated.	No errors or exceptions noted.

*Blackmore Virtue & Owens*

**BLACKMORE, VIRTUE & OWENS**  
**AUCKLAND**  
**2 JUNE 2026**

# Balance Sheet

ACT New Zealand

As at 31 December 2025

31 DEC 2025

## Assets

### Current Assets

Other Current Assets	536,341
Cash and Bank	598,400
Short Term Deposits	200,000
<b>Total Current Assets</b>	<b>1,334,742</b>

### Non-current Assets

Property Plant and Equipment	135,830
<b>Total Non-current Assets</b>	<b>135,830</b>

**Total Assets** 1,470,572

## Liabilities

Current Liabilities	81,077
<b>Total Liabilities</b>	<b>81,077</b>

**Net Assets** 1,389,495

## Equity

Current Year Earnings	463,530
Retained Earnings	925,965
<b>Total Equity</b>	<b>1,389,495</b>

**Signed for and on behalf of the Board of ACT New Zealand**

*J.O. Windsor*

DBB70000-5888-6210-04DC-08DEBD2BF0F4

**John Windsor - Party President**

31 May 2026

DBB70000-5888-6210-04DC-08DEBD2BF0F4

*Callum Purves*

DBB70000-5888-6210-04DC-08DEBD2BF0F4

**Callum Purves - Party Secretary**

29 May 2026

DBB70000-5888-6210-04DC-08DEBD2BF0F4

# Profit and Loss

ACT New Zealand  
For the year ended 31 December 2025

2025

---

<b>Revenue</b>	
Income	2,583,054
<b>Total Revenue</b>	<b>2,583,054</b>
<b>Operating Expenses</b>	
Administration	652,855
Depreciation	45,223
Campaign Costs	865,390
Other Expenses	556,057
<b>Total Operating Expenses</b>	<b>2,119,525</b>
<b>Net Profit</b>	<b>463,530</b>