

**Statutory declaration by the financial agent  
accompanying Party Donation Return under the  
provisions of section 51 of the Electoral Finance  
Act 2007**

Please insert...

full name of person who is  
the financial agent

I, *ROBERT DOUGLAS WOOLERTON*

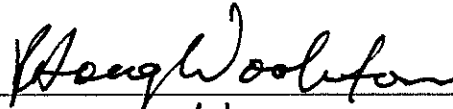
name of party

who is the financial agent of

*NEW ZEALAND FIRST*

solemnly and sincerely declare that to the best of my knowledge  
and belief the attached donation return correctly sets out all the  
details required by subsections (2) to (6) and a fair assessment has  
been made of the reasonable market value of donations, if any, of  
the kind described in paragraph (a)(i) or (ii) of the definition of  
party donation in section 21(2) of the Electoral Finance Act 2007

Financial Agent to sign  
before authorised person



locality

Declared at

*Hamilton*

n<sup>th</sup>, month, year


this

*23rd* day of *March*

, 2009

before

Authorised person to  
complete



KEVIN A. BOOTH  
SOLICITOR  
HAMILTON

~~Justice of the Peace, Solicitor, or other person  
authorised to take a statutory declaration~~

**Statutory declaration by the party secretary  
accompanying Party Donation Return under the  
provisions of section 51 of the Electoral Finance  
Act 2007**

Please insert...

full name of person who is  
the party secretary

I, *Anne Rosalie Marchini*

name of party

who is the party secretary of

*NEW ZEALAND FIRST*

solemnly and sincerely declare that to the best of my knowledge and belief the attached donation return correctly sets out all the details required by subsections (2) to (6) and a fair assessment has been made of the reasonable market value of donations, if any, of the kind described in paragraph (a)(i) or (ii) of the definition of party donation in section 21(2) of the Electoral Finance Act 2007

Party secretary to sign  
before authorised person

*Anne R Marchini*

locality

Declared at *WARKWORTH*

n<sup>th</sup>, month, year

this *25<sup>th</sup>* day of *March*, 2009 before

Authorised person to  
complete

*Margaret Cross JP  
Kohsewife Warkworth 4920*

Justice of the Peace, Solicitor, or other person  
authorised to take a statutory declaration

*Margaret Cross*



# Lennie & Associates

## Chartered Accountants

Level Two  
90 Symonds Street  
PO Box 128-246  
Remuera, Auckland  
New Zealand

Telephone: +64 9 368 1212  
Facsimile: +64 9 368 1211  
email: service@lennie.co.nz

### NEW ZEALAND FIRST PARTY AUDIT REPORT

To the Financial Agent of the New Zealand First Party

We have audited the attached Party Donations Return ("Return") prepared by the New Zealand First Party ("the Party") for the year ended 31 December 2008. The Return is prepared in accordance with section 51 of the Electoral Finance Act 2007 ("the Act").

#### **Financial Agent's Responsibilities**

The Financial Agent (as defined under Section 4 of the Act) is responsible for the preparation of a Return which correctly presents the Party's donations received during the year ended 31 December 2008 in accordance with the Act.

#### **Auditor's Responsibilities**

Section 52 of the Act requires us to express an independent opinion on whether the Return fairly reflects the party donations received by the financial agent.

#### **Basis of Opinion**

An audit includes examining, on a test basis, evidence relevant to the amounts disclosed in the Return.

We conducted our audit in accordance with New Zealand Auditing Standards except that our work was limited as explained below. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to obtain reasonable assurance that the Return is free from material misstatements, whether caused by fraud or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the Return as required by the Act.

Other than in our capacity as auditor we have no relationship with or interests in the Party.

#### **Qualified Opinion**

The scope of our work was limited in that:

- we are not the auditor of the Party's branches and accordingly were unable to assess the completeness of donations which may have been received at branch level
- donations may have been received in kind by way of goods or services provided free of charge, or for less than market value and there are no practical audit procedures to determine whether they have been comprehensively recorded or not and
- the correct accounting for donations between candidates and the Party may be incomplete.

Because of the limitations in our audit scope, as outlined above, we are unable to form an opinion as to whether the Party Donations Return for 2008 of the New Zealand First Party complies with the Electoral Finance Act 2007.

In this respect alone we have not obtained all the information and explanations that we have required.

Our audit was completed on 30 April 2009 and our qualified opinion is expressed as at that date.

*Lennie & Associates*

Lennie & Associates  
Chartered Accountants  
Auckland

## Party Donations Return for 2008

Party name	New Zealand First Party
Financial agent name	Doug Woolerton
Party secretary name if different	Anne Martin

**Checklist:**

Sections A to E completed, if no return in a section then write 'nil' in first row	✓
Statutory declaration from financial agent – section 51(7)(a)	✓
Statutory declaration from party secretary – section 51(7)(a)	✓
Financial agent has initialled every page	✓
All relevant supporting documentation supplied to auditor	✓
Auditor has stamped or initialled every page	
Auditor's report enclosed – section 51(7)(b) and 52	
Representation letter enclosed, if used	✓

Send to Electoral commission, PO Box 3050, Wellington. To arrive by 30 April 2009

If it is not a nil return please supply an electronic copy to

*[Handwritten signature]*  
A-5-A

**Section A – Every donation from the same donor during the year, over \$10,000.**

**Sections 51(1)(a) and 51(2)**

This includes aggregations from the same donor.

This section does not include anonymous, protected disclosure and overseas donations which are reported in sections C, D and E.

	Donor's name	Donor's address	Date of donation (or dates if an aggregation)	Does the donation contain contributions?	Amount of donation or aggregation
1	Resource Finance	Sir Tristram Avenue, Hamilton	28 October 2008	No	100,000.00
2					
3	Sir Patrick Hogan	Cambridge Stud, PO Box 108, Cambridge	29 October 2008	No	9999.00
4	Sir Patrick Hogan	Cambridge Stud, PO Box 108, Cambridge	2 December 2008	No	2000.00
5					
6					
7					
8					
9					

Fin Agent Initial	<i>[Signature]</i>
Auditor Stamp/Initial	S + A

**Section B -- Every contributor who has contributed over \$10,000 during the year.**

**Sections 51(1)(b) and 51(3)**

This includes aggregations of contributions from the same person.

Contributors are defined in section 21 and the need to identify contributors is in section 24

Contributor's name	Contributor's address	Total amount of contribution (i.e. the aggregation if more than one)	For each contribution		
			Donation in Section A table that the contribution was part of	Date of donation	Amount of the contribution

Fin Agent Initial	<i>RA</i>
Auditor Stamp/Initial	<i>RA</i>

**Section C – Every anonymous donation received that was for a sum greater than \$1,000 (that is those that are relinquished to the Electoral Commission to be paid into a Crown Bank Account)  
Sections 51(1)(c) and 51(4)**

Anonymous is defined in section 21

Note if the donation is over \$1,000 then keep \$1,000 and pay the rest to the Electoral Commission within 20 working days

Date donation received	Amount of donation	Amount paid to Electoral Commission	Date payment made to Electoral Commission	(for office use) Date payment received


Fin Agent Initial	<i>WLD</i>
Auditor Stamp/Initial	<i>PSA</i>

**Section D – Every donation or contribution from an overseas person that was greater than \$1,000 (that is those that are relinquished to the overseas person or if the person cannot be identified to the Electoral Commission to be paid into a Crown Bank Account)  
Sections 51(1)(d) and 51(5)**

Note if the donation is over \$1,000 then keep \$1,000 and either return the rest to the person who made the donation or pay it to the Electoral Commission within 20 working days

Overseas person is defined in section 32

Date donation or contribution received	Amount of donation or contribution	Was the excess returned to the donor or sent to the Electoral Commission?	Amount relinquished	Date payment returned or made to Electoral Commission	(for office use) Date payment received
22 October 2008	J Smith	Yes	2190.02	12 December 2008	

Fin Agent Initial	
Auditor Stamp/Initial	RAA



**Section E – All payments from the Electoral Commission of donations protected from disclosure Sections 51(1)(e) and 51(6)**

**Donations protected from disclosure are described in section 41**

Date payment received	Amount of payment	Amount of interest included in the payment	(for office use) Date payment sent

(Section 51(1)(e) and 51(6))

Fin Agent Initial	<i>[Signature]</i>
Auditor Stamp/Initial	P-A



Mr John Lennie,  
Lennie & Associates,  
PO Box 128-246,  
Remuera,  
Auckland

Dear John Lennie,

**Letter of Representation for Party Donations Return for the 2008 calendar year**

This representation letter is furnished in connection with the return of party donations for the 2008 calendar year (the return) by The New Zealand First Party (the Party) made in accordance with section 51 of the Electoral Finance Act 2007 (the Act) which has been audited by you in accordance with section 52 of the Act.

We understand that your audit was conducted in accordance with the relevant provisions of the Act and the Auditing Standards issued by the New Zealand Institute of Chartered Accountants.

We confirm and take responsibility for the following representations after taking all reasonable steps to assure ourselves of them:

- 1 The return has been prepared in accordance with the relevant provisions of the Act.
- 2 We are responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the return, We have done this, and all explanations or demonstrations of this to you have been complete and accurate.
- 3 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 We have disclosed to you:
  - o any material transactions not disclosed in the records;
  - o any alleged, suspected or proven illegal activity under the Act or other legislation potentially relevant to the return;
  - o the fact of, and results from, any assessment made by us that considered whether the records of the Party may be materially misstated or incomplete for any reason.
- 5 The return contains the total returnable donations received by the Party in the 2008 calendar year. The return includes:
  - o donations in the form of money, goods or services paid for by others, discounts given on goods or services provided to the party, premiums paid in respect of good or services provided by the party, and credit provided to the party at terms more favourable than the prevailing commercial terms, including the value of GST on any of those items;
  - o donations of more than \$10,000 in aggregate from an individual donor, whether by direct donation or as a contributor to a donation, and anonymous and overseas donations and contributions of more than \$1,000;

A handwritten signature in black ink, appearing to be 'V. Lennie'.

- payments received from the Electoral Commission of donations protected from disclosure.

6 The return's contents have been determined by considering, in the following sequence, these questions and the relevant provisions of the Act:

- What benefits to the party were "donations"?

- What gifts of money did the party receive?

Any money donated to the party, regardless of method of payment, is a donation [section 21 definition of **party donation**]. This includes donations protected from disclosure [see below].

- What gifts of goods or services did the party receive?

Any goods or services donated to the party are donations, including the value of GST [section 21 definition of **party donation**, and section 22]

- What was the difference between the contract price and the reasonable market value (including GST) of any goods or services provided to the party at a discount?

Where the reasonable market value is more than \$1,000, the difference in value (discount) is a donation [section 21 definition of **party donation** at paragraph (a)(i), and section 22]

- What was the difference between the contract price and the reasonable market value (including GST) of any goods or services provided by the party at a premium?

The difference in value (premium) is a donation [section 21 definition of **party donation** at paragraph (a)(ii), and section 22]

- What was the value to the party of the terms and conditions of any credit provided to the party on more favourable terms and conditions than prevailed at the time?

The value to the party of the more favourable terms and conditions is a donation [section 21 definition of **party donation** at paragraph (a)(iii)]

- What donations were made to the "party"?

- Was the donation provided to the party or to any person or organisation on behalf of the party?

The "party" is the registered political party [section 4 definition of **party** and paragraph 6.4 below].

Apart from candidate donations [paragraph 6.3 below], all donations received throughout the party administration whether at the national or local level (or other subsidiary entities) must be returned as being received by the party.

The only segment of political parties recognised distinctly in electoral law is "candidates" (and Members of Parliament, for some election expense purposes only).

- Do any of the donations identified above, or components of those donations, fall within the party donation exclusions? [section 21 definition of **party donation** at paragraph (b)]

*[Handwritten signature]*

- the labour of any person provided free of charge by that person
  - any candidate donation that is included in a candidate donation return
  - Do not include these items in the calculation of party donations.
- Apart from donations protected from disclosure, which persons made "donations" to the party and which persons made "contributions to a donation"? [section 51(1) and paragraph 6.5 below]
- Did person A make the donation directly to the party (or any person or organisation involved in the administration of the affairs of the party)?
 

If yes:

    - Person A is a "donor" and made a "donation" [section 21 definition of **donor** and definition of **party donation**].

Include this donation in the calculation of donations from person A.

If no:
  - Did person A give the donation to another person or organisation (person B) to forward on (transmit) to the party?
 

If yes:

    - Person A is a "donor" and made a "donation" [section 21 definition **donor** and definition of **transmitter**, and section 23].

Include this donation in the calculation of donations from person A.

    - Person B is a "transmitter" and is not a donor [section 21 definition **donor** and definition of **transmitter**, and section 23].

Do not include this transmission in the calculation of donations or contributions from person B.

If no:
  - Did person A give the donation to another person or organisation (person C) with the knowledge or expectation that it would be wholly or partly applied to funding a donation?
 

If yes:

    - Person A is a "contributor" and made a "contribution to a donation" [section 21 definition of **contribution** and definition of **contributor**].

Include this contribution in the calculation of contributions to donations from person A.

    - Person C is a "donor" and made a "donation" [section 21 definition of **donor** and definition of **donation funded from contributions**].

Include the donation that person A contributed to (that is, the entire donation that was given to the party by person C) in the calculation of donations from person C.

*RWD*

**NOTE:** whether an intermediary is a transmitter of a donation on behalf of a donor, or is a donor making a donation funded from contributions, will be a question of fact taking into account all of the provisions pertaining to transmitters and contributions.

- o Which donations must be included in the return? [section 51]
    - Which donors donated more than \$10,000 in aggregate during the calendar year? [section 51(1)(a)]
 

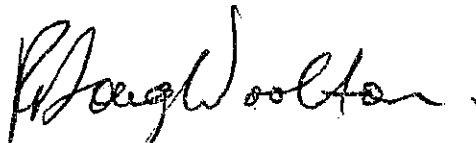
This includes any donations made through a transmitter [paragraph 6.4.2 above]
    - Which contributors to a donation contributed more than \$10,000 in aggregate during the calendar year? [section 51(1)(b)]
    - Which anonymous donations or anonymous contributions to a donation exceeded \$1,000 and who was the excess returned or paid to? [section 21 definition of anonymous, section 30 and section 51(1)(c)]
    - Which donations or contributions to a donation made by overseas persons exceeded \$1,000 and who was the excess returned or paid to? [section 32(1) definition of overseas person and the remainder of section 32, and section 51(1)(d)]
    - How much did the party receive from the Electoral Commission in payments of donations protected from disclosure and how much interest was included in those payments? [section 41(1) and section 51(1)(e)]
  - Include in the return all donations and contributions falling into these categories.
- 7 Where an assessment has been made of the reasonable market value of a donation, the basis of the assessment is fair and appropriate, and has been properly applied and recorded.
- 3 Any and all misstatements you have identified during the course of your audit have been adjusted in the final return.
- 2 We have completed our own procedures, distinct from your audit processes, to evaluate the accuracy and completeness of the return.
- 10 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,



Anne Martin  
Party Secretary



Doug Woolerton  
Financial Agent