



Party Donations and Loans Return for the year ending 31 December 2014

Fill in boxes highlighted in yellow

		If completing the form in	anually - also fill in ora	ange boxes
Party Name		Mā	ori Party	
Party Secretary Name		Amok	ura Panoho	
I declare that to the best pursuant to sections 210 and loans and is not fals	0 and 21	knowledge this return contain 14C of the Electoral Act 1993 y material particular.	s all donations and loa is an accurate record	ans information required I of the party donations
Signed:		Made	Date:	29 April 2015
		(Party Secretary)		(dd/mm/yyyy)
Thursday, 30 April 201	5. Heti		be received by the E	octoral commission by
Thursday, 30 April 201	5. Heti	urns can be filed: By post at PO Box 3220 W	ellington 6140	
Thursday, 30 April 201	5. Heti	urns can be filed:	ellington 6140	
Thursday, 30 April 201	5. Heti	urns can be filed: By post at PO Box 3220 W Delivered to Level 10, 34-4	'ellington 6140 2 Manners Street, Wo	
	5. Heti	urns can be filed: By post at PO Box 3220 W Delivered to Level 10, 34-4 By fax to 04 495 0031	'ellington 6140 2 Manners Street, Wo	
CHECKLIST		urns can be filed: By post at PO Box 3220 W Delivered to Level 10, 34-4 By fax to 04 495 0031	ellington 6140 2 Manners Street, Wo	
CHECKLIST Parts A to I completed - if r		urns can be filed: By post at PO Box 3220 W Delivered to Level 10, 34-4 By fax to 04 495 0031 By email to enquiries@ele	ellington 6140 2 Manners Street, Wo	
CHECKLIST Parts A to I completed - if r Party Secretary has initialle	no donati	urns can be filed: By post at PO Box 3220 W Delivered to Level 10, 34-4 By fax to 04 495 0031 By email to enquiries@ele	ellington 6140 2 Manners Street, Wo	
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CHECKLIST Parts A to I completed - if r Party Secretary has initialle	no donati ed every	urns can be filed: By post at PO Box 3220 W Delivered to Level 10, 34-4 By fax to 04 495 0031 By email to enquiries@ele ions or loans in a Part, then enterpage ion supplied to auditor	ellington 6140 2 Manners Street, Wo	

Party Secretary Initial:

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A: Every donor who has donated over \$15,000 during the year

Include aggregations from the same donor (including those exceeding \$30,000 that have been reported during the year under section 210C).

Do not include in Part A contributors to donations, anonymous or overseas donations, donations protected from disclosure, or donations not exceeding \$15,000 (see Parts B, C, D, E, F and G).

The requirement to identify whether a donation contains contributions is in section 210(1)(b).

Total A \$0.00

		Party	Name	\$260,252.38
			Māori Party	
Donor's name	Donor's address	Date donation received (or dates of each aggregated donation) DD/MM/YYYY	Does the donation contain contributions? (Yes or No)	Amount of donation or total aggregated donations \$0.00
B Plested	77 Waiheke Road, Waiheke Island	06/08/14	No	\$100,000.00
Rorohara Farms Limited	2 Railway Lane Otahuhu Auckland	2/4/14 & 9/6/14	No	\$110,000.00
Malcove Distributors	35 Birmingham Road East Tamaki Auckland	28/1/14-31/12/14	No	\$29,002.38
Cameron Sports Imports Ltd	11 Rothwell Ave Albany Auckland	15/02/14	No	\$21,250.00
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B: Every contributor who has contributed over \$15,000 during the

Year Sections 210(1)(b) and 210(3)

This includes aggregations of all contributions from the same person to any donation during the year. Contributors are defined in section 207, and the requirement to identify contributors is in section 207C.

Total A \$0.00

		Party	Name	Nil
Contributor's name	Contributor's address	Donation (number) in Part A that contribution was part of (if applicable)	Date of donation DD/MM/YYYY	Amount of the contribution \$0.00
Nil				
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Party Secretary Initial:

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C: Every anonymous donation received that was over \$1,500 Sections 210(1)(c) and 210(4)

If an anonymous donation is over \$1,500 the party is entitled to keep \$1,500 and must pay the excess to the Electoral Commission within 20 working days.

Anonymous is defined in section 207, and the requirement to relinquish the excess of anonymous donations is set out in section 207I.

	Total \$0.00	Total \$0.00			programme and
	Nil	Nil	Party	Name	Nil
				Māori Party	
Date anonymous	Amount of	Amount paid to	Date paid to	(For Electoral Com	nmission office use ly)
donation received DD/MM/YYYY	anonymous donation \$0.00	Electoral Commission \$0.00	Electoral Commission DD/MM/YYYY	Amount of payment \$0.00	Date received
Nil					
2					
Charles W. Landson	and the second second second	والمعتبد المتعادية والمتعادية			

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D: Every donation from an overseas person that was over \$1,500

If a donation from an overseas person is over \$1,500 (either on its own or when aggregated with all other donations made by or on behalf of the same overseas person during the year) the party is entitled to keep \$1,500 and within 20 working days must either return the excess to the donor or pay the excess to the Electoral Commission.

Overseas person is defined in section 207K.

		Total \$0.00			Total \$0.00			
		Nil	The state of		Nil	Party N	lame	Nil
PSU STATE						N	√āori Part	ty
		Amount of overseas	Date overseas	Was the excess	Amount	Date excess		oral Commission e use only)
Name of overseas donor	Address of overseas donor	donation or total aggregated overseas donations \$0.00	donation received or dates of each aggregated donation DD/MM/YYYY	returned to the donor or paid to the Electoral Commission	returned to donor or paid to Electoral Commission \$0.00	returned to donor or paid to Electoral Commission DD/MM/YYYY	Amount of payment \$0.00	Date received DD/MM/YYY Y
Nil								

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E: Every donation with contributions from an overseas person that was over \$1,500

Sections 210(1)(d) and 210(5)

If an *overseas contribution* is over \$1,500 (either on its own or when aggregated with other contributions to the donation by the same overseas person), within 20 days, the party must either return the *entire donation* to the donor or pay it to the Electoral Commission.

Overseas person is defined in section 207K, along with the requirements to relinquish some donations with overseas contributions.

		Total \$0.00				
		Nil	Р	arty Name		Nil
				Māori P	arty	
	1026	Amount of contribution	Donation number in Part A	Date donation returned to		al Commission use only)
Name of overseas person	Address of overseas person	\$0.00	or Part D that the contribution was part of and date donation made e.g. A13 13/08/2013	donor or paid to Electoral Commission DD/MM/YYYY	Amount of payment \$0.00	Date received DD/MM/YYYY
Nil						

Party Secretary Initial:

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F: All payments from the Electoral Commission of donations protected from disclosure

Sections 210(1)(e) and 210(6)

Donations protected from disclosure are defined in section 208.

	Total \$0.00	Total \$0.00		
	Nil	Nil	Party Name	Nil
			Māori F	arty
	Amount of interes		(For Electoral Commiss	sion office use only)
Date payment received DD/MM/YYYY	Amount of payment \$0.00	included in payment \$0.00	Amount of payment \$0.00	Date sent DD/MM/YYYY
Nil				
or Salversees to the Salversees				

Party Secretary Initial:

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G: Details of all other party donations received

Sections 210 (1), (f) and (6A)

Include here the total number and value of other party donations received that must be disclosed in accordance with section 210(1)(f). If a donor has made more than one donation in a category each donation should be counted separately when calculating the total number of donations, for the purposes of Part G.

Party Name		Total \$0.00
Māori Party		\$158,947.60
Description of Donation	Number of Donations No.	Total Amount of Donations
Anonymous donations not exceeding \$1,500	18	\$5,303.00
Overseas donations not exceeding \$1,500	0	\$0.00
Donations exceeding \$1,500 but not exceeding \$5,000	17	\$71,198.60
Donations exceeding \$5,000 but not exceeding \$15,000	9	\$82,446.00



H: Loans exceeding \$15,000 entered into during the year from 25 March 2014 *

Sections 214C(1)(a) and (b), 214C (2) and 214C (3)

Include loans from the same lender (including those exceeding \$30,000 that have been reported during the year under section 214F). Loans from the same lender need to be aggregated.

Do not include in Part H loans not exceeding \$15,000 (see Part I).

The unpaid balance amount is as at 31 December 2014.

	Party Name:	Māor	Party
Lender's name and address	Loan amount \$0.00	Date loan entered into DD/MM/YYYY	Repayment date (if no repayment date, specify "no repayment date" here
Nil			
Interest rate or rates	Unpaid balance of loan \$0.00	Guarantor's name and address (if any)	Details of any security given
Nil			
terms (that enable the lender to reduce o	r extinguish the loan am	ount and/or interest or gran	I nt any concession in

Lender's name and address	Loan amount \$0.00	Date loan entered into DD/MM/YYYY	Repayment date (if no repayment date, specify "no repayment date" here
N/a			
Interest rate or rates	Unpaid balance of loan \$0.00	Guarantor's name and address (if any)	Details of any security given
Nil			

Any terms (that enable the lender to reduce or extinguish the loan amount and/or interest or grant any concession in respect of repayment)

The loan requirements do not apply to loans entered into prior to 25 March 2014.

Party Secretary Initial:

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I: Details of all other party loans

\$15,000

Section 214C (1) (c) and 214 (4)

Include here the total number and value of other party loans entered into during the year that were less than \$1,500 and not more than \$15,000 that must be disclosed in accordance with 214(1)(c).

If a lender has made more than one loan to the party of between \$1,500 and \$15,000 each loan should be counted separately when calculating the total number of loans, for the purposes of Part I.

Party Name		Total \$0.00
Māori Party		
	Number of Loans No.	rotal Amount of Loans \$0.00
Loans of more than \$1,500 and not more than	Nil	Nil

Party Secretary Initial:

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29 April 2015

Iles Casey

PO Box 1346

Rotorua

Tēnā koe Barry

Letter of Representation for Party Donations and Loans Return for the 2014 calendar year

This representation letter is furnished in connection with the return of party donations and loans for the 2014 calendar year (the return) by The Māori Party (the Party) made in accordance with sections 210 and 214C of the Electoral Act 1993 (the Act) which has been subject to an assurance engagement and reported on by you in accordance with sections 210A and 214D 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.
- 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 I have disclosed to you to the best of my knowledge:
 - 4.1 any material transactions not disclosed in the records;
 - 4.2 any alleged, suspected or proven illegal activity under the Act or other legislation potentially relevant to the return or instances of noncompliance with applicable requirements;

- 4.3 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; and
- 4.4 any design deficiencies in the compliance system and instances where that system has not operated as described.
- The return contains the total returnable donations received by the Party in the 2014 calendar year. The return includes:
 - 5.1 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;
 - 5.2 donations of more than \$15,000 in aggregate from an individual donor;
 - 5.3 donation contributions of more than \$1,500 from an individual contributor that add up to more than \$15,000 in aggregate from that contributor:
 - 5.4 anonymous donations and overseas donations of more than \$1,500;
 - 5.5 donation contributions from an overseas person of more than \$1,500
 - 5.6 the number of, and aggregate amount of, donations of more than \$5,000 but not more than \$15,000;
 - 5.7 the number of, and aggregate amount of, donations of more than \$1,500 but not more than \$5,000
 - 5.8 the number of, and aggregate amount of, anonymous donations, and overseas donations, of \$1,500 or less
 - 5.9 payments received from the Electoral Commission of donations protected from disclosure.
- The return contains the total loans entered into by the Party in the 2014 calendar year starting from the introduction of new loans disclosure requirements from 25 March 2014. The return includes:
 - 6.1 Any loans entered into during the year that exceed \$15,000;
 - 6.2 Any loans entered into during the year of less than or equal to \$15,000 if the loan exceeds \$15,000 when aggregated with all other loans entered into during the year by the same lender;
 - 6.3 The number and aggregate amount of all other loans entered into of not less than \$1,500 and not more than \$15,000.
- 7 The return's contents have been determined by considering the questions set out in the Appendix to this letter and the relevant provisions of the Act.

- 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.
- 9 Any and all misstatements you have identified during the course of your assurance engagement have been adjusted in the final return.
- 10 I have completed my own procedures, distinct from your assurance engagement processes, to evaluate the accuracy and completeness of the return.
- 11 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

Amokura Panoho Party Secretary

Os/Pado



APPENDIX to Letter of Representation

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

What gifts of money did the party receive?	Any money donated to the party, regardless of method of payment, is a donation. This includes donations protected from disclosure.
What gifts of goods or services did the party receive?	Any goods or services donated to the party that have a reasonable market value of greater than \$1,500 (other than volunteer labour) are donations, including the value of GST.
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 \$1,500, the difference in value (discount) is a donation.
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.
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.
What donations were made to the "par	ty"? [section 3]
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. Apart from candidate donations, 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".
Do any of the donations identified above, or components of those donations, fall within the party donation exclusions?	A party donation does not include: • the labour of any person provided free of charge by that person • goods or services provided free of charge, or which have a

- reasonable market value of \$1,500 or less
- any candidate donation that is included in a candidate donation return filed under section 209

Do not include these items in the calculation of party donations. [section 207 definition of party donation at paragraph (b)]

Apart from donations protected from disclosure, which persons made "donations" to the party and which persons made "contributions to a donation"? [section 210(1)]

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**.

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".

Include this donation in the calculation of donations from person A. [section 207 definition of donor and definition of party donation]

If no:

Did person A give their 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". Include this donation in the calculation of donations from person A. Person B is a "transmitter" and is not a donor. Do not include this transmission in the calculation of donations or contributions from person B. [section 207 definition of donor and definition of transmitter, and section 207B]

If no:

Did person A give their 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 to the party? If yes:

Person A is a "contributor" and made a "contribution to a donation". Include this contribution in the calculation of contributions to donations from person A.

Person C is a "donor" and made a "donation". 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.

[section 207 definition of contribution and definition of contributor, and section 207C]

Which donors donated more than \$15,000 in aggregate during the calendar year? [section 210(1)(a)]	This includes any donations made through a transmitter. Include these donations in the return in Part A
Did the party disclose donations exceeding \$30,000 during the year? [section 210C].	Include these donations in the return in Part A
Which contributors to donations made contributions exceeding \$1,500 during the calendar year, which when aggregated exceeded \$15,000? [section 210(1)(b)]	Include these contributions in the return in Part B
Which anonymous donations exceeded \$1,500 and who was the excess returned or paid to? [section 207, section 207I and section 210(1)(c)]	Include these donations in the return in Part C
Which donations made by overseas persons exceeded \$1,500 in aggregate during the calendar year, and who was the excess returned or paid to? section 207K(1), section 207K, and section 210(1)(d)]	Include these donations in the return in Part D
Which contributors who are overseas persons made a contribution of more than \$1,500 during to calendar year to any party donation? section 207K(3) and section 210(1)(da)]	Include these donations in the return in Part E
How much did the party receive from the Electoral Commission in payments of donations protected from disclosure and now much interest was included in those payments? section 208D and section 210(1)(e)]	Include these donations in the return in Part F
How many other donations were received under the following categories and what was the total value of all donations for each category? anonymous donations of \$1,500 or	Include these donations in the return in Part G
less overseas donations of \$1,500 or less	
donations of more than \$5,000 but not more than \$15,000;	
donations of more than \$1,500 but not more than \$5,000	
sections 210(1)(f) and 210(6A)(a)-(d)]	

What loans entered into by the party m	nust be disclosed? [Part 6B]
What loans has the party entered into?	A written or oral agreement or arrangement under which a lender lends money, or agrees to lend money in the future, to a party is a loan. This does not include money lent by a registered bank at a commercial interest rate. Credit cards and overdraft facilities with registered banks are also excluded. [section 212]
Who has entered into a loan on behalf	of the party?
Has the party secretary entered into the loan?	Only a party secretary can enter into a loan on behalf of the party. [section 213]
What is the value of the loan/s entered	into?
Is the loan amount or the unpaid balance of the loan used for reporting purposes?	Both the loan amount and the unpaid balance of the loan amount (if any) at 31 December should be recorded.
What loans have to be aggregated?	If the value of all loans from the same lender during the year plus any unpaid balances of any loans provided by the same lender during any previous year exceed \$15,000 the loan amounts should be aggregated (NOTE loans for any previous year will not apply for the 2014 return). [section 214C(1)(b)]
Which loans must be included in the re	eturn? [section 214C]
From what date must loans be accounted for?	A party secretary must keep records of all party loans entered into since 25 March 2014.
Did the party enter into any loans of more than \$15,000 in aggregate from the same lender during the calendar year? [section 214C(1)(a) and (b)]	Include these loans in the return in Part H
Did the party disclose any loans exceeding \$30,000 during the year? [section 214F]	Include these donations in the return in Part H
How many other loans were entered into during the year that were each less than \$1,500 and not more than \$15,000? [section 214(1)(c)]	Include the number of loans and the total amount of the loans in Part I





INDEPENDENT AUDITOR'S REPORT

To the Party Secretary of the Māori Party

Report on the Return of Party Donations and Loans for the 2013 Calendar Year

We have audited the attached Party Donations and Loans Return for the 2014 calendar year (the Return). The Return is prepared in accordance with Sections 210 and 214C of the Electoral Act 1993 and contains the Party Donations and Loans required to be disclosed to the Electoral Commission.

Party Secretary's Responsibility for the Party Donations Return

The Party Secretary is responsible for the preparation of the Party Donations and Loans Return which correctly presents and discloses the donations received by the Party for the 2014 calendar year, as specified in Section 210 of the Electoral Act 1993.

Auditor's Responsibility

Our responsibility is to express an opinion on the Party Donations and Loans Return based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Party Donations and Loans Return is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Party Donations and Loans Return. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Party Donations and Loans Return, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Party Donations and Loans Return in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the overall presentation of the Party Donations and Loans Return.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the Party Donations and Loans Return.

Other than in our capacity as auditor we have no relationship with, or interests in the Maori Party except that we have assisted with the filing of the Party's annual income taxation return. This has not impaired our independence as auditor in any way.

Basis for Qualified Opinion on Party Donations and Loans Return

Section 210 of the Electoral Act 1993 sets out the total returnable donations required to be furnished in the Party Donations and Loans Return. It includes: 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 goods 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; donations of more than \$15,000 in aggregate from an individual donor; donation contributions of more than \$1,500 from an individual contributor that add up to more than \$15,000 in aggregate from that contributor; anonymous donations and overseas donations of more than \$1,500, donation contributions from an overseas person of more than \$1,500, the number of, and aggregate amount of, donations of more than \$5,000 but not more than \$5,000, the number of, and aggregate amount of, donations of more than \$1,500 but not more than \$5,000, the number of, and aggregate amount of anonymous donations, and overseas donations, of \$1,500 or less, payments received from the Electoral Commission of donations protected from disclosure.



Section 214C of the Electoral Act 1993 sets out the total loans entered into by the Party in the 2014 calendar year starting from the introduction of new loans disclosures requirement from 25 March 2014. It includes: any loans entered into during the year that exceed \$15,000, any loans entered into during the year of less than or equal to \$15,000 if the loan exceeds \$15,000 when aggregated with all other loans entered into during the year by the same lender, the number and aggregate amount of all other loans entered into of not less than \$1,500 and not more than \$15,000.

The scope of our work was limited in that:

- In common with organisations which receive donations, other income or loans in the form of
 cash or donated services, control over this income prior to it being recorded is limited, and
 there are no practical audit procedures to determine the effect of this limited control.
- Controls over the recording of goods or services donated or lent to the Party are limited and there are no practical audit procedures to determine the effect of this limited control.
- There are difficulties in establishing the difference between the contract price and the reasonable market value of any goods and services provided to the Party at a discount or premium.
- There are difficulties in establishing the value to the Party of any terms and conditions of credit that are on more favourable terms and conditions than prevailed at the time.

In these respects alone we were unable to determine whether the Party has met all the conditions of the Electoral Act 1993.

Qualified Opinion on Party Donations Return

We were unable to form an opinion as to whether the Party Donations and Loans Return fairly reflects all of the returnable donations and loans received by the Party.

In our opinion:

- We received from the Party Secretary all the information that we required to carry out our duties.
- Access was at all reasonable times available to all records, documents, and accounts that relate to the Party's Donations and Loans Return and held by the Party Secretary.
- Proper accounting records of Party Donations, once recorded, have been kept by the Party Secretary.

29 April 2014

1081 Hinemoa Street

ROTORUA

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Section 214C of the Electoral Act 1993 sets out the total loans entered into by the Party in the 2014 calendar year starting from the introduction of new loans disclosures requirement from 25 March 2014. It includes: any loans entered into during the year that exceed \$15,000, any loans entered into during the year of less than or equal to \$15,000 if the loan exceeds \$15,000 when aggregated with all other loans entered into during the year by the same lender, the number and aggregate amount of all other loans entered into of not less than \$1,500 and not more than \$15,000.

The scope of our work was limited in that:

- In common with organisations which receive donations, other income or loans in the form of
 cash or donated services, control over this income prior to it being recorded is limited, and
 there are no practical audit procedures to determine the effect of this limited control.
- Controls over the recording of goods or services donated or lent to the Party are limited and there are no practical audit procedures to determine the effect of this limited control.
- There are difficulties in establishing the difference between the contract price and the reasonable market value of any goods and services provided to the Party at a discount or premium.
- There are difficulties in establishing the value to the Party of any terms and conditions of credit that are on more favourable terms and conditions than prevailed at the time.

In these respects alone we were unable to determine whether the Party has met all the conditions of the Electoral Act 1993.

Qualified Opinion on Party Donations Return

We were unable to form an opinion as to whether the Party Donations and Loans Return fairly reflects all of the returnable donations and loans received by the Party.

In our opinion:

- We received from the Party Secretary all the information that we required to carry out our duties.
- Access was at all reasonable times available to all records, documents, and accounts that relate to the Party's Donations and Loans Return and held by the Party Secretary.
- Proper accounting records of Party Donations, once recorded, have been kept by the Party Secretary.

29 April 2014 1081 Hinemoa Street

ROTORUA