

# FLECTIONS Party Donations and Loans Return for the year ending 31 December 2018

## DECLARATION



Party name:

**NEW ZEALAND LABOUR PARTY** 

Party secretary name:

Andre Anderson



**TOTAL PARTY DONATIONS** 

Complete Parts A to G on pages 2 to 10 if you have any donations to declare.

Write 'NIL' if you have NO donations, or contributions to a donation, in Parts A to G

Part A: Party donations of more than \$15,000

Part C: Anonymous party donations of more than \$1,500

Part D: Overseas party donations of more than \$1,500

Part F: Donations protected from disclosure

Part G: Other party donations up to \$15,000

\$ 68,790.46

\$ 0.00

\$ 0.00

\$ 0.00

\$ 104,552.60

Total (A + C + D + F + G)

\$ 173,343,06



**TOTAL PARTY LOANS** 

Complete Parts H and I on pages 11 to 12 if you have any loans to declare.

Write 'NIL' if you have NO loans to declare

Part I: Party loans between \$1,500 - \$15,000

NIL

Part H: Party loans exceeding \$15,000

\$ 0.00

\$ 0.00

Total (H + I)

\$ 0.00

## COMPLETING THE RETURN

Where you have completed the return electronically you will need to print the return.

If you complete the return electronically the totals in each part will be automatically added up for you, as well as the totals on this page of the return.

If you do not have any donations and/or loans to declare enter 'NIL' in step 2 and/or step 3 on this page before completing the declaration at step 4.

#### CHECKLIST

Step 1 completed

Parts A to I completed or NIL entered at step 2 and or step 3

Party secretary signed and dated the return

All relevant supporting documentation supplied to auditor

Auditor stamped or initialled the front page

Auditor's report enclosed

Representation letter enclosed, if used

## FILING THE RETURN

The return needs to be signed and dated by the party secretary and the auditor must stamp or initial the front page of the return. The signed return and the auditor's report must be received by the Electoral Commission by Tuesday, 30 April 2019.

The return can be filed:

- by post to PO Box 3220, Wellington 6140
- delivered to Level 10, 34-42 Manners Street, Wellington
- · by email to: enquiries@elections.govt.nz

Reminder: the returns are open to public inspection and will be published on www.elections.org.nz.



I declare that to the best of my knowledge this return contains all donations and loans information required pursuant to sections 210 and 214C of the Electoral Act 1993, is an accurate record of the party donations and loans and is not false in any material particular.

DATE: DD / MM / YYYY

29/4/2019



**Auditor stamp or initial** 



SAVE AS

PRINT

# **DONATIONS** Complete Parts A to G

#### **Party Donations**

A party donation is a donation of money, goods or services that is made to a party. A party donation includes:

- where a party is provided with goods or services free of charge that have a reasonable market value of more than \$1,500
- where a party is provided with discounted goods or services and the reasonable market value of the goods or services is greater than \$1,500, the difference between the contract or agreed price and the reasonable market value of the goods or services is a donation
- when a party sells over-valued goods or services, the difference between the price paid and the reasonable market value is a donation (for example a fundraising auction or dinner)

where credit is provided to a party on more favourable terms than those
prevailing at the same time for similar credit, the value of the favourable
terms is a donation.

#### The following are not a party donation:

- · volunteer labour
- goods or services provided free of charge to a party, or to any person on the party's behalf, that have a reasonable market value of \$1,500 or less, or
- · a candidate donation that is included in a candidate's return of donations.

## PART A: PARTY DONATIONS OF MORE THAN \$15,000

#### Instruction for Part A - Donations over \$15,000

Party donations of more than \$15,000 (including GST) received during 2018 are required to be declared in Part A, including a series of donations received from the same donor during the year that add up to more than \$15,000. Also include those donations exceeding \$30,000 received during the year and reported under section 210C.

Do not include in **Part A** contributions 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**).

You need to record the name and street address of the donor, the date the donation was received and the amount received from the donor. Where you have received a number of donations from the same donor you should include each date on which a donation was received from the donor and the aggregated total from the donor. You also need to confirm whether any person (other than the donor) has contributed more than \$15,000 to the donation. Contributions of more than \$15,000 must be disclosed in Part B (or Part E for overseas contributors). Contributions of \$15,000 or less do not have to be included in the return.

	WRITE 'NIL' IF Y	WRITE 'NIL' IF YOU HAVE NO DONATIONS TO DECLARE HERE:		
			TOTAL FOR PART A	\$ 68,790.46
	Donor's name and street address	Date donation or aggregated donations received dd/mm/yyyy	Does the donation contain contributions from another person of more than \$15,000?  Enter YES or NO	Amount of donation or total aggregated donations (including GST)
	Hon Robert Smellie QC Grace Joel Retirement Village, 59-184 St Helliers Bay Road St Hellers, Auckland 1071	9/4/18	no	\$ 50,000.00
:	Jacinda Ardern Premier House, Tinakori Road, Wellington	26 x Fortnightly Payments	no	\$ 18,790.46
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# PART A: PARTY DONATIONS OF MORE THAN \$15,000

	Donor's name and street address	Date donation or aggregated donations received dd/mm/yyyy	contain contributions from another person of more than \$15,000? Enter YES or NO	total aggregated donations (including OST)
3				
4				
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<b>:6</b>				

Date donation or

Amount of donation or

Does the donation

Donor's name and street address

	dd/mm/yyyy	of more than \$15,000? Enter <b>YES</b> or <b>NO</b>	(including GST) <b>\$0.00</b>
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Date donation or

aggregated donations

received

Amount of donation or

total aggregated

donations

(including GST)

Does the donation

contain contributions

from another person

#### PART B: CONTRIBUTIONS OF MORE THAN \$15,000

#### Instructions for Part B - Contributions over \$15,000

A contribution is money, goods or services that makes up a donation or is included in a donation or has been used to wholly or partly fund a donation, that was given to the donor or a person who was expected to pass the contribution to the donor. Only complete Part B if the donation in Part A includes a contribution, from someone other than the donor, exceeding \$15,000.

For each contribution in Part B you will need to provide:

- · the name and street address of each contributor
- the line number of the donation in Part A that the contribution was part of and the date the donation was received
- the amount of each contribution made by the contributor, or in the case of multiple contributions, the total amount of the contributions from the same person to the donation during the year.

WRITE 'NIL' IF YOU HAVE	WRITE 'NIL' IF YOU HAVE NO CONTRIBUTIONS TO DECLARE HERE:		NIL	
		TOTAL FOR PART B	\$ 0.00	
Contributor's name and street address	Donation (number) in Part A that contribution was part of	Date of donation in Part A that the contribution was part of dd/mm/yyyy	Amount of contribution (including GST) \$0.00	
			)	

# PART C: ANONYMOUS PARTY DONATIONS OF MORE THAN \$1,500

#### Instructions for Part C - Anonymous donations over \$1,500

An anonymous donation is a donation made in such a way that the party who receives the donation does not know the identity of the donor and could not, in the circumstances, reasonably be expected to know the identity of the donor.

If an anonymous donation is over \$1,500 the party is entitled to keep \$1,500. The balance of the donation must, within 20 working days of receipt, be paid to the Electoral Commission for payment into a Crown bank account.

In Part C you must declare:

- the date the donation was received; and
- · the amount received; and
- · the amount paid to the Electoral Commission; and
- the date payment was made to the Electoral Commission.

١	WRITE 'NIL' IF YOU HAVE NO DONATIONS TO DECLARE HERE:		NIL
		TOTAL FOR PART C	\$ 0.00
Date anonymous donation received dd/mm/yyyy	Amount of anonymous donation (including GST) \$0.00	Amount paid to the Electoral Commission (including GST) \$0.00	Date paid to the Electoral Commission dd/mm/yyyy

## PART D: OVERSEAS PARTY DONATIONS OF MORE THAN \$1,500

#### Instructions for Part D - Overseas donations over \$1,500

Donations from an overseas person

An overseas person is:

- an individual who resides outside New Zealand and is not a New Zealand citizen or registered elector, or
- · a body corporate incorporated outside New Zealand; or
- an unincorporated body that has its head office or principal place of business outside New Zealand

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.

In Part D you must declare:

- · the name and street address of the overseas person; and
- the date the donation was received or, in the case of multiple donations, the date each donation was received; and
- the amount of the donation or, in the case of aggregated donations, the total amount of the donations; and
- the amount returned to the overseas person or paid to the Electoral Commission, and the date that such payment was made.

WRITE 'NIL' IF Y	WRITE 'NIL' IF YOU HAVE NO DONATIONS TO DECLARE HERE:		
		TOTAL FOR PART D	\$ 0.00
Name and street address of overseas donor	Amount of donation or total aggregated donations (including GST) \$0.00	Date donation received (or dates of each aggregated donation) dd/mm/yyyy	Amount returned to donor or paid to Electoral Commission and date of that return payment (including GST)

# PART E: CONTRIBUTIONS FROM OVERSEAS PERSON OF MORE THAN \$1,500

#### Instructions for Part E - Overseas contributions over \$1,500

If you receive any donation from a donor who is not an overseas person that includes a contribution from an overseas person greater than \$1,500 (either on its own or when aggregated with other contributions to the donation by the same overseas person), you must return the whole donation to the donor. If that is not possible, you must forward the whole donation to the Electoral Commission.

In Part E you must declare:

- · the name and street address of the overseas person; and
- the amount of the contribution or, in the total amount of aggregated contributions; and
- the date the donation was received or, in the case of multiple donations, the date each donation was received; and
- the amount returned to the overseas person or paid to the Electoral Commission, and the date that such payment was made.

WRITE 'NIL' IF YOU	HAVE NO CONTRIBUTION	IS TO DECLARE HERE:	NIL
		TOTAL FOR PART E	\$ 0.00
Overseas contributor's name and street address	Amount of contribution or total aggregated contributions (including GST) \$0.00	The date the related donation funded from the contribution was made dd/mm/yyyy	Amount returned to donor or paid to Electoral Commission and date of that return payment (including OST)

## PART F: DONATIONS PROTECTED FROM DISCLOSURE

#### Instructions for Part F - Donations protected from disclosure

A donation protected from disclosure enables a person to make an anonymous donation of more than \$1,500 to a registered party without their identity being disclosed to either the public or the party receiving the donation.

The current maximum amount that an individual or body can donate to any one party through this process is \$46,141.50 between two successive elections. No party may currently receive more than \$307,610 from donations protected from disclosure between two successive elections.

In Part F you must declare:

- · the date the payment was received
- · the amount of the payment

WRITE 'NIL' IF YOU HAVE NO DONATIONS TO DECLARE HERE:

· the amount of any interest included in the payment

NIL

	TOTAL FOR PART F	\$ 0.00
Date payment received dd/mm/yyyy	Amount of payment (including GST) \$0.00	Amount of interest included in payment \$0.00

#### PART G: OTHER PARTY DONATIONS UP TO \$15,000

#### Instructions for Part G - Other party donations up to \$15,000

The total number and value of other party donations received in the following bands must be disclosed in **Part G**:

- · anonymous party donations of \$1,500 or less
- · overseas party donations of \$1,500 or less
- party donations of more than \$1,500 up to and including \$5,000
- party donations of more than \$5,000 up to and including \$15,000.

There is no requirement to aggregate donations from the same donor for the purposes of determining what donations to include and in which band in **Part G**. If a donor has made more than one donation in a category each donation should be counted separately when calculating the number of donations.

WRITE 'NIL' IF YOU HAVE NO DONA	ATIONS TO DECLARE HERE:	
	TOTAL FOR PART G	\$ 104,552.60
Description of donation	Total number of donations	Total amount of donations (including GST) \$0.00
Anonymous donations not exceeding \$1,500	18	\$ 1,137.60
Overseas donations not exceeding \$1,500	16	\$ 900.00
Donations exceeding \$1,500 but not exceeding \$5,000	12	\$ 29,345.00
Donations exceeding \$5,000 but not exceeding \$15,000	7	\$ 73,170.00

# **LOANS** Complete Parts H and I

Party Loans exceeding \$15,000

A party loan is a written or oral agreement under which a lender lends money to a political party. Money lent by a registered bank at a commercial interest rate is not a party loan, nor are credit cards and overdraft facilities with registered banks.

#### PART H: PARTY LOANS EXCEEDING \$15,000

#### Instructions for Part H - Party loans exceeding \$15,000

Party loans from the same lender exceeding \$15,000 entered into during the year (including those exceeding \$30,000 that have been reported during the year under section 214F) must be reported in **Part H**.

Loans from the same lender need to be aggregated. Include loans entered into during the year not exceeding \$15,000, but that exceed \$15,000 when aggregated with all other loans from the same lender during 2018 or unpaid balances as at 31 December 2018 of any loans provided by the same lender in any previous year (from 25 March 2014).

WRITE 'NIL	' IF YOU HAVE NO LOAN	S TO DECLARE HERE:	NIL
		TOTAL FOR PART H	\$ 0.00
Lender's name and street address	Loan amount (including GST) \$0.00	Date loan entered into dd/mm/yyyy	Repayment date (if no repayment date, specify "no repayment date" here)
Guarantor's name and street address (if any)	Unpaid balance of loan \$0.00	Interest rate or rates	Details of security given
Total aggregated loan amount from the same le	nder (if applicable)		
Any terms (that enable the lender to reduce or ext	inguish the loan amount and/or	interest or grant any concess	sion in respect of repayment)
Any terms (that enable the lender to reduce or ext	Loan amount and/or  Loan amount (including GST)  \$0.00	interest or grant any concess  Date loan entered into  dd/mm/yyyy	Repayment date (if no repayment date, specie
	Loan amount (including GST)	Date loan entered into	Repayment date
Lender's name and street address	Loan amount (including GST) \$0.00  Unpaid balance of loan \$0.00	Date loan entered into dd/mm/yyyy	Repayment date (if no repayment date, specif "no repayment date" here)

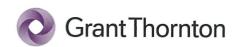
# PART I: PARTY LOANS BETWEEN \$1,500 - \$15,000

## Instructions for Part I - Party loans between \$1,500 - \$15,000

The total number and value of all other party loans entered into during the year of \$1,500 or more up to and including \$15,000, that have not already been disclosed in **Part H**, must be disclosed in **Part I**.

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.** 

WRITE 'NIL' IF YOU HAVE NO LOANS	TO DECLARE HERE:	NIL
	TOTAL FOR PART I	\$ 0.00
	Number of loans	Total amount of loans (including GST)\$0.00
Loans of not less than \$1,500 and not more than \$15,000		



# Independent Assurance Report

Grant Thornton New Zealand Ltd L15, Grant Thornton House 215 Lambton Quay P O Box 10712 Wellington 6143

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Reasonable Assurance Report on New Zealand Council of the New Zealand Labour Party's Donations and Loans Return compliance with the requirements of sections 210 and 214C of the Electoral Act 1993

To the Party Secretary

## **Qualified Opinion**

We have undertaken a reasonable assurance engagement on New Zealand Council of the New Zealand Labour Party's ("the Party") compliance, in all material respects, with the requirements of sections 210 and 214C of the Electoral Act 1993 (the "Act") as evaluated against the Donations and Loans Return ("the Return") for the year ended 31 December 2018.

In our opinion, except for the effects of the matters described in the Basis of Qualified Opinion section of our report, the Party has complied, in all material respects, with the requirements of the Act for the year ended 31 December 2018.

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

We were unable to obtain sufficient appropriate evidence about the Party's return in respect to the following matters:

- The Return includes donations revenue over which limited controls exist prior to the cash being
  received in the accounting records of the Party. There were no practical procedures available for us
  to confirm the completeness of this revenue, and accordingly, we were unable to obtain sufficient
  appropriate evidence in this regard. Consequently, we were unable to determine whether any
  adjustments to the amount of donations revenue recorded was necessary; and
- Per s 210(1)(d) of the Electoral Act 1993, donations received from an overseas person are required
  to be disclosed separately in Part E and Part G of the Return. Due to the nature of how donations
  are generally received, controls over determining the residency status of donors is limited and there
  are no practical procedures to determine the effect of this limited control.

#### Party's Responsibilities

The Party is responsible for:

- Preparation of the Return in compliance with the requirements of the Act; and
- Identification of risks that threaten compliance with the Act identified above being met and controls which will mitigate those risks and monitor ongoing compliance.



#### Our Independence and Quality Control

We have complied with the relevant ethical requirements relating to assurance engagements, which include independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

In accordance with the Professional and Ethical Standard 3 (Amended) issued by the New Zealand Audit and Assurance Standards Board, Grant Thornton New Zealand Limited 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.

#### Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on the Party's compliance, in all material respects, with the Act as evaluated against the return throughout the year ended 31 December 2018. 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, throughout the year ended 31 December 2018.

An assurance engagement to report on the Party's compliance with 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 auditor of New Zealand Council of New Zealand Labour Party for the year ended 31 December 2018 and providing taxation advice, we have 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 for the year ended 31 December 2018 does not provide assurance on whether compliance with the requirements of the Act will continue in the future.

#### Restricted Use

This report is made solely to the Party Secretary in accordance with the requirements of the Act. Our compliance work has been undertaken so we can state to Party Secretary those matters undertaken and for no 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.

Grant Thornton New Zealand Ltd

Grent Thornton

B Smith

Partner Wellington, New Zealand 30 April 2019

# **New Zealand Labour Party**

## **Head Office**

30 April 2019

Grant Thornton New Zealand Limited L 15 Grant Thornton House 211 Lambton Quay Wellington 6011

Dear Brayden

## Letter of Representation for Party Donations and Loans Return for the 2018 calendar year

This representation letter is furnished in connection with the return of party donations and loans for the 2018 calendar year (the return) by the New Zealand Labour 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.

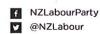
I understand that your assurance engagement was conducted in accordance with the relevant provisions of the Act and the applicable auditing and assurance standards issued by the New Zealand Auditing and Assurance Standards Board (ISAE (NZ) 3000 (Revised) Assurance Engagements Other than Audits or Reviews of Historical Financial Information).

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.
- 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 non-compliance 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
  - 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 2018 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 payments received from the Electoral Commission of donations protected from disclosure;
- 5.7 the number of, and aggregate amount of, anonymous donations, and overseas donations, of \$1,500 or less;
- the number of, and aggregate amount of, donations of more than \$1,500 but not more than \$5,000;
- 5.9 the number of, and aggregate amount of, donations of more than \$5,000 but not more than \$15,000.
- 6 The return includes:
  - 6.1 Any loans entered into during the year that exceed \$15,000;
  - 6.2 Any loans exceeding \$15,000 entered into in any previous year (from 25 March 2014) that have an unpaid balance exceeding \$15,000 as at 31 December 2018;
  - 6.3 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 and any unpaid balances of any loans from the same lender in any previous year (from 25 March 2014);
  - 6.4 The number and aggregate amount of all other loans entered into during the year 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

**Andre Anderson** 

**Party Secretary** 

# **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 benefits to the party were donations? [sections 3, 207 and 207A]		
Was the donation made 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 recorded as being received by the party.  The only segment of political parties recognised distinctly in electoral law is candidates.	
What gifts of money did the party receive?	<b>Donations</b> include any money donated to the party, regardless of method of payment. This includes <b>donations protected from disclosure</b> .	
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.	
Do any of the donations identified above, or components of those donations, fall within the party donation exclusions?	<ul> <li>A party donation does not include:         <ul> <li>the labour of any person provided free of charge by that person</li> <li>goods or services provided free of charge, or which have a reasonable market value of \$1,500 or less</li> <li>any candidate donation that is included in a candidate donation return filed under section 209</li> </ul> </li> <li>Do not include these items in the calculation of party donations.         <ul> <li>[section 207 definition of party donation at paragraph (b)]</li> </ul> </li> </ul>	

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. If yes: Did person A make the donation directly to the party (or any person or organisation Person A is a "donor" and made a "donation". involved in the administration of the affairs of Include this donation in the calculation of the party)? donations from person A. [section 207 definition of donor and definition of party donation If no: If yes: Person A is a "donor" and made a "donation". Did person A give their donation to another Include this donation in the calculation of person or organisation (person B) to forward on (transmit) to the party? 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 yes: If no: Person A is a "contributor" and made a Did person A give their donation to another person or organisation (person C) with the "contribution to a donation". Include this contribution in the calculation of contributions to knowledge or expectation that it would be wholly or partly applied to funding a donation donations from person A. to the party? 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 donations must be included in the return? [section 210] Which donors donated more than \$15,000 in This includes any donations made through a transmitter. aggregate during the calendar year? [section 210(1)(a)] Include these donations in the return in Part A Did the party disclose donations exceeding Include these donations in the return in Part A \$30,000 during the year? [section 210C] Which contributors to donations made Include these contributions in the return in Part B contributions exceeding \$1,500 during the calendar year, which when aggregated exceeded \$15,000? [section 210(1)(b)] Include these donations in the return in Part C Which anonymous donations exceeded \$1,500 and who was the excess returned or paid to?

[sections 207, 207I and 210(1)(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? [sections 207K(1), 207K, and 210(1)(d)]	Include these donations in the return in <b>Part D</b>
Which contributors who are overseas persons made a contribution of more than \$1,500 during to calendar year to any party donation? [sections 207K(3) and 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 how much interest was included in those payments? [sections 208D and 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?	Include these donations in the return in Part G
<ul> <li>anonymous donations of \$1,500 or less</li> </ul>	
<ul> <li>overseas donations of \$1,500 or less</li> <li>donations of more than \$5,000 but not more than \$15,000;</li> </ul>	
<ul> <li>donations of more than \$1,500 but not more than \$5,000</li> </ul>	
[sections 210(1)(f) and 210(6A)(a)-(d)]	"
What loans entered into by the party must be	
What loans has the party entered into?	A <b>loan</b> is a written or oral agreement or arrangement under which a lender lends money, or agrees to lend money in the future, to a party.
	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 the loan on behalf of the	e 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 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 (from 25 March 2014) exceed \$15,000, the loan amounts should be aggregated. [section 214C(1)(b)]

Which loans must be included in the return? [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. Records of each loan have to be retained for three years after the annual return following repayment of the loan.
Did the party enter into any loans of more than \$15,000 during the calendar year (including any loans exceeding \$30,000 that have been disclosed during the year under section 214F)?	Include each of these loans in the return in <b>Part H</b> and provide the total of the aggregated loan amount from the same lender.
Did the party enter into any loans of more than \$15,000 in the previous year from 25 March 2014 that have an unpaid balance of more than \$15,000 as at 31 December?  Did the party enter any loans of \$15,000 or less, but that exceed \$15,000 when aggregated with all other loans from the same lender during the year or unpaid balances of loans from the same lender in any previous year (from 25 March 2014)?  [section 214C(1)(a) and (b)]	
How many other loans were entered into during the year that were each less than \$1,500 and not more than \$15,000? [section 214C(1)(c)]	Include the number of loans and the total amount of the loans in <b>Part I.</b>