

Party Donations and Loans Return for the year ending 31 December 2023

DECLARATION

1. Party name:

TE PATI MAORI

Party secretary name:

LANCE NORMAN

2. TOTAL PARTY DONATIONS

Complete Parts A to G on pages 2 to 12 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 \$5,000

\$ 89,400.00

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

\$ 0.00

Part D: Overseas party donations of more than \$50

\$ 0.00

Part F: Donations protected from disclosure

\$ 0.00

Part G: Other party donations up to \$5,000

\$ 71,349.58

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

\$ 160,749.58

Total monetary and non-monetary donations received by party

Total Monetary Party Donations

\$ 160,749.58

Total Non-Monetary Party Donations

0

3. TOTAL PARTY LOANS

Complete Parts H and I on pages 13 to 14 if you have any loans to declare.

Write 'NIL' if you have **NO** loans to declare

NIL

Part H: Party loans exceeding \$15,000

\$ 0.00

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

\$ 0.00

Total (H + I)

\$ 0.00

4. 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.

SIGNATURE



DATE: DD / MM / YYYY

30/04/2024

BDO Rotorua Ltd

COMPLETING THE RETURN

You can complete the return electronically or by hand.

If you complete the return electronically amounts entered will automatically be formatted as currency (so no need to type \$ or commas) and 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.

An audit report is required if the total party donations exceed \$50,000 or there are any party loans disclosed in Parts H or I of the return.

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, if applicable



Auditor stamped or an initialled copy of the return to keep for own records, if applicable



Auditor's report enclosed, if applicable



Representation letter enclosed, if used



FILING THE RETURN

The return needs to be signed and dated by the party secretary and be accompanied by an auditor's report, if applicable. The signed return and the auditor's report must be received by the Electoral Commission by **Tuesday, 30 April 2024.**

The return can be filed:

- by email to: legal@elections.govt.nz
- by delivery to Level 4, 34-42 Manners Street, Wellington 6011

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

SAVE AS

PRINT

DONATIONS Complete Parts A to G

Party Donations

A party donation is a donation of money (or the equivalent of money), goods or services that is made to a party, or to any person or body of persons if there are reasonable grounds to believe that the donation is intended for the benefit of the party. A party donation includes:

- a donation of money or the equivalent of money, including where a person pays something for the party
- where a party is provided with goods or services free of charge that have a reasonable market value of more than \$1,500 (or \$50 if provided by an overseas person - see Part D for more information on who is an overseas person)
- 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 (or \$50 if provided by an overseas person); 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:

- free 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 \$50 or less if from an overseas person), or
- a candidate donation that is included in a candidate's return of donations.

PART A: PARTY DONATIONS OF MORE THAN \$5,000

Instructions for Part A – Donations over \$5,000

Party donations of more than \$5,000 (including GST) received during 2023 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 \$5,000. Also include those donations exceeding \$20,000 received during election 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 \$5,000 (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 \$5,000 to the donation (or more than \$50 if the contributor is an overseas person). Contributions of more than \$5,000 must be disclosed in **Part B** (or **Part E** for overseas contributors).

For any donations from a trust, include the name of the individual at whose direction the donation was made.

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

TOTAL FOR PART A

\$ 89,400.00

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 \$5,000? Enter YES or NO	Amount of donation or total aggregated donations (including GST) \$0.00
1 Latham Construction 92 Kerwyn Ave, East Tamaki, NZ	23/05/2023	NO	\$ 14,900.00
2 Mrs Angela Taylor 80 Ingram Road, Drury, NZ	13/7/2023	NO	\$ 14,500.00
3 John Tamihere 11 Karemoana Drive, Te Atatu, Auckland, NZ	17/07/2023	NO	\$ 50,000.00
4 S J Stephens	21/08/2023	NO	\$ 10,000.00
5			
6			
7			
8			
9			

PART A: PARTY DONATIONS OF MORE THAN \$5,000

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 \$5,000? Enter YES or NO	Amount of donation or total aggregated donations (including GST) \$0.00
---------------------------------	--	--	--

10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33

PART A: PARTY DONATIONS OF MORE THAN \$5,000

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 \$5,000?
Enter YES or NO**

**Amount of donation or
total aggregated
donations
(including GST)
\$0.00**

34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57

PART A: PARTY DONATIONS OF MORE THAN \$5,000

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 \$5,000?
Enter YES or NO

Amount of donation or
total aggregated
donations
(including GST)
\$0.00

58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81

PART A: PARTY DONATIONS OF MORE THAN \$5,000

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 \$5,000?
Enter YES or NO

Amount of donation or
total aggregated
donations
(including GST)
\$0.00

82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100
101
102
103
104
105

PART B: CONTRIBUTIONS OF MORE THAN \$5,000

Instructions for Part B – Contributions over \$5,000
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 \$5,000.

- 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 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.

Anonymous overseas donations over \$50

Where you have reasonable grounds to suspect the anonymous donor is an overseas person, the party is entitled to keep \$50. The balance of the payment must be paid to the Electoral Commission for payment into a Crown bank account. Please see Part D for more information on who is an overseas person.

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.

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

		NIL	
		\$ 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 \$50

Instructions for Part D – Overseas donations over \$50

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 \$50 (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 \$50 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 of that return payment.

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

NIL

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 \$50

Instructions for Part E – Overseas contributions over \$50

If you receive any donation from a donor who is not an overseas person that includes a contribution from an overseas person greater than \$50 (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, 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 of that return payment.

WRITE 'NIL' IF YOU HAVE NO CONTRIBUTIONS 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 GST)

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 \$56,028 between two successive elections. No party may currently receive more than \$373,520 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
- the amount of any interest included in the payment

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

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

BDO Rotorua Ltd

PART G: OTHER PARTY DONATIONS UP TO \$5,000

Instructions for Part G – Other party donations up to \$5,000

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
- all other donations not exceeding \$1,500
- party donations of more than \$1,500 up to and including \$5,000.

Although aggregation is generally required for donations 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.

Example:

If you received two donations of \$2,000 from the same donor in the calendar year, these should be recorded as two donations in the 'Donations exceeding \$1,500 but not exceeding \$5,000' band.

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

	TOTAL FOR PART G	\$ 71,349.58
Description of donation	Total number of donations	Total amount of donations (including GST)
		\$0.00
Anonymous donations not exceeding \$1,500	0	0
All other donations not exceeding \$1,500	721	\$ 61,349.58
Donations exceeding \$1,500 but not exceeding \$5,000	2	\$ 10,000.00

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 2023 or unpaid balances as at 31 December 2023 of any loans provided by the same lender in any previous year.

WRITE 'NIL' IF YOU HAVE NO LOANS 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 lender (if applicable)

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

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 lender (if applicable)

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

BDO Rotorua Ltd

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
To the Party Secretary of the Te Pati Māori

Qualified Opinion

We have undertaken a reasonable assurance engagement on Te Pati Māori's (the 'Party') compliance, in all material respects, with sections 210 and 214C of the Electoral Act 1993 (the "Act"), as evaluated against the Party Donations and Loans Return for the year ended 31 December 2023 (the "Return").

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the Party has complied in all material respects, with the section 210 and section 214C of the Electoral Act 1993 as evaluated against the Return throughout the specified period from 1 January 2023 to 31 December 2023.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate evidence about the Party's compliance with section 210 and section 214C of the Electoral Act 1993 due to the following limitations:

- Donation income belongs to an organisation once it is received, but there are generally no practical procedures available to determine that all income of this nature, whether in the form of cash or as donated/discounted goods and services, received by an organisation is actually recorded by that entity. Accordingly, an auditor of an organisation receiving significant amounts of donations usually qualifies their opinions to reflect the practical limitations of an audit in this area.
- We are not the auditor of the Party Electorate Committees or branches; our scope was therefore limited in respect of assessing the completeness of donations and loans which may have been received and established at Local Electorate Committees or branch level.
- In addition, 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.

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

Party Secretary's Responsibilities

The Party Secretary is responsible for:

- a) Preparation of the Return in compliance with the requirements of the Act.
- b) The compliance activity undertaken to meet the requirements of the Act; and
- c) 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 behavior.

In accordance with the Professional and Ethical Standard 3 (Amended) BDO Wellington Audit 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 requirements of the Act as evaluated against the return, throughout the specified period. SAE 3100 (Revised) requires that we plan and perform our procedures to obtain reasonable assurance about whether the Party has complied, in all material respects, with the requirements of the Act as evaluated against the return, throughout the specified period.

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

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

Because of the matter described in the Basis for Qualified Opinion paragraph, we are not able to obtain sufficient appropriate audit evidence to provide a basis for a reasonable assurance opinion on the Party's compliance with the Act as evaluated against the return.

Inherent Limitations

Because of the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with compliance requirements may occur and not be detected.

A reasonable assurance engagement throughout the specified period does not provide assurance on whether compliance with the requirements of the Act will continue in the future.

Use of Report

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

BDO Rotorua Limited

BDO Rotorua Limited
3 May 2024
Rotorua
New Zealand

Party Expenses Return for the 2023 General Election

DECLARATION

1. Party name:

TE PATI MAORI

Party secretary name:

LANCE NORMAN

2. ELECTION EXPENSES LIMIT FOR THE PARTY

Did you contest the party vote?
Answer YES or NO

YES ☒

'YES' =
\$1,388,000

\$ 1,388,000.00

Number of electorate candidates
for the party

17

Number
\$32,600

\$ 554,200.00

Expenditure limit (incl GST)

Total

\$ 1,942,200.00

3. TOTAL PARTY ELECTION EXPENSES

Part A: Party advertisements promoted solely by the party

\$ 55,556.50

Part B: Party advertisements shared with candidates
or other parties

\$ 43,225.48

Part C: Authorised party advertisements promoted by
third parties

\$ 0.00

Total (A + B + C)

\$ 98,781.98

4. PARTY BROADCASTING ALLOCATION

TOTAL ALLOCATION TO THE PARTY:

\$207,930.00

WRITE 'NIL' if the party did not receive a broadcasting
allocation under the Broadcasting Act

5. TOTAL PARTY ALLOCATION EXPENSES

Part D: Party only allocation expenses

\$ 207,930.00

Part E: Party and candidate shared allocation expenses

\$ 0.00

Part F: Candidate only allocation expenses

\$ 0.00

Total (D + E + F)

\$ 207,930.00

6. I declare that to the best of my knowledge this return, filed pursuant to sections 206I and 206IA of the Electoral Act 1993, is an accurate record of the party's election expenses and the party's allocation expenses for the 2023 general election, and any allocation received has only been used for purposes permitted under section 80A of the Broadcasting Act 1989.

SIGNATURE

L. Norman

DATE DD/MM/YYYY

13 March 2023

BDO Rotorua Ltd

COMPLETING THE RETURN

You can complete the return electronically or by hand. If you complete the form electronically each part will be automatically added up for you, as well as the totals on this page of the return.

For information on types of electronic signatures that the Commission accepts, please see the *How to Complete Your Party Expenses Return Form for the General Election* instruction sheet.

CHECKLIST

Steps 1, 2 and 4 completed on this page



Parts A to C (step 3) completed



Parts D to F (step 5) completed if party received a broadcasting allocation



Party secretary signed and dated the return



All relevant supporting documentation supplied to auditor



Auditor stamped or intialled a copy of the return to keep for own records



Auditor's report enclosed



Representation letter enclosed, if used



FILING THE RETURN

The return must be received by the Electoral Commission by **5pm, 13 March 2024** (within 90 working days of election day). A party secretary who fails to comply with these requirements commits an offence and may be referred to the Police.

The return can be filed:

- by email to legal@elections.govt.nz
- by upload to the Party Portal
- by delivery to Level 4, 34-42 Manners Street, Wellington 6011

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

Further information on party expenses is available in the **Party Portal**

SAVE AS

PRINT

PART A: PARTY ADVERTISEMENTS SOLELY PROMOTING THE PARTY

A party's election expenses during the regulated period (14 July to 13 October) must not exceed their expense limit. It is an offence to spend more than the limit.

A party contesting the party vote can spend up to \$1,388,000 (including GST) and \$32,600 (including GST) for each electorate candidate the party stands at the election.

Party election expenses are the costs of advertising in any medium that:

- may reasonably be regarded as encouraging or persuading voters to vote, or not to vote, for a party (whether or not the name of the party is stated), and
- are published, or continue to be published, during the regulated period for the general election, and
- are promoted by the party or with the party's authority.

Election expenses include:

- the costs incurred in the preparation, design, composition, printing, postage and publication of the advertisement, and
- the reasonable market value of any material used or applied towards the advertisement provided to the party for free or below reasonable market value.

Instructions on how to Complete Part A:

In this part you should record all election expenses (including GST) incurred in relation to party advertisements published, or that continued to be published, during the regulated period for the general election (14 July to 13 October 2023) solely promoting the party.

For advertisements published both before and during the regulated period you should apportion the costs so that only a fair proportion of the expenses are attributed to being incurred during the regulated period. Only record the amount attributable to the regulated period in the return.

Disclose the total amount (including GST) incurred on election advertisements published during the regulated period even if payment for the advertising was made outside of the regulated period.

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

TOTAL FOR PART A

\$ 55,556.50

Item description

Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate

Value \$0.00
(inc GST)

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

\$1,200

Ariki Creative Limited - Te Pati Maori Billboard design

\$ 621.00

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

\$ 5,750.00

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

\$ 34,500.00

Go Media Ltd - Digital Billboards

\$ 5,750.00

Hustle Management - Vehicle Rental

\$ 3,450.00

Whanau Tahi Limited - Text Campaign

\$ 5,485.50

FOR AGENCY USE ONLY

BDO Rotorua Ltd

Item description

Provide details of the type of advertisement, name of advertiser or supplier,
volume, duration and size as appropriate

Value \$0.00
(Inc GST)

Item description

Provide details of the type of advertisement, name of advertiser or supplier,
volume, duration and size as appropriate

Value \$0.00
(inc GST)

Item description

Provide details of the type of advertisement, name of advertiser or supplier,
volume, duration and size as appropriate

Value \$0.00
(inc GST)

Item description

Provide details of the type of advertisement, name of advertiser or supplier,
volume, duration and size as appropriate

Value \$0.00
(inc GST)

Item description

Provide details of the type of advertisement, name of advertiser or supplier,
volume, duration and size as appropriate

Value \$0.00
(inc GST)

PART B: PARTY ADVERTISEMENTS SHARED WITH CANDIDATES OR OTHER PARTIES

In this part you should record all election expenses incurred in relation to election advertisements published, or that continued to be published, during the regulated period for the general election (14 July to 13 October 2023) promoting the party and one or more candidates or parties.

Apportionment is permitted between the party and a candidate(s) or other party(ies). Where an expense item has been apportioned between the party and candidate(s) or party(ies), record the total cost of the advertisement and the share apportioned to the party based on coverage. You should ensure there is a consistent description and approach to apportionment in each return of election expenses. Record the name of the candidate(s) or other party(ies) featured in the advertising in the item description.

For advertisements published both before and during the regulated period you should apportion the costs so that only a fair proportion of the expenses are attributed to being incurred during the regulated period. Only record the amount attributable to the regulated period in the return.

Disclose the total amount incurred on election advertisements published during the regulated period even if payment for the advertising was made outside of the regulated period.

Election expenses include:

- the costs incurred in the preparation, design, composition, printing, postage and publication of the advertisement, and
- the reasonable market value of any material used or applied towards the advertisement provided to the party for free or below reasonable market value.

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

TOTAL FOR PART B

\$ 43,225.48

Item description Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as name of candidate(s) and any other party featured in the advertising	Total cost (inc GST) Including preparation, design, composition, printing, publishing and postage	% apportioned as party expense	Value \$0.00 (inc GST)
EXAMPLE: Display Billboards L&L, 13 09/2023 - 13 10/2023, 3 x billboards, 2000mm x 1000mm, Candidates: M Brown, Growth Party & T Smith, Neutral Party	\$4,000	20%	\$1,200
North Harbour Signs - Signage - Te Tai Tokerau (50% Mariameno Kapa-Kingi)	\$ 6,612.50	50%	\$ 3,306.25
North Harbour Signs - Signage - Te Tai Tokerau (50% Mariameno Kapa-Kingi)	\$ 2,156.25	50%	\$ 1,078.12
			\$ 0.00
North Harbour Signs - Signage - Tamaki Makaurau (50% Takutai Kemp)	\$ 5,750.00	50%	\$ 2,875.00
North Harbour Signs - Signage - Tamaki Makaurau (50% Takutai Kemp)	\$ 2,156.25	50%	\$ 1,078.12
North Harbour Signs - Signage - Tamaki Makaurau (50% Takutai Kemp)	\$ 2,846.25	50%	\$ 1,423.12
			\$ 0.00
North Harbour Signs - Signage - Hauraki Waikato (50% Hana-Rawhiti Maipi-Clarke)	\$ 7,015.00	50%	\$ 3,507.50
			\$ 0.00
North Harbour Signs - Signage - Wairariki (50% Rawiri Waititi)	\$ 7,906.25	50%	\$ 3,953.12
			\$ 0.00
North Harbour Signs - Signage - Te Tai Tonga (50% Takuta Ferris)	\$ 4,312.50	50%	\$ 2,156.25
			\$ 0.00
North Harbour Signs - Signage - Rotorua (50% Merepeka Raukawa-Tait)	\$ 1,293.75	50%	\$ 646.88
			\$ 0.00
			\$ 0.00
			\$ 0.00

nil, signed 2023

BDO Rotorua Ltd

BDO Rotorua Ltd

Item description

Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as name of candidate(s) and any other party featured in the advertising

Item description

Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as name of candidate(s) and any other party featured in the advertising

Including preparation
design, composition,
printing, publishing
and postage

Including preparation
design, composition,
printing, publishing
and postage

**%
apportioned as
party expense**

**%
apportioned as
party expense**

Value \$0.00
(inc GST)

 |

Item description

Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as name of candidate(s) and any other party featured in the advertising

Item description

Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as name of candidate(s) and any other party featured in the advertising

Total cost (inc GST)
Including preparation,
design, composition,
printing, publishing
and postage

Total cost (inc GST)
Including preparation,
design, composition,
printing, publishing
and postage

**%
apportioned as
party expense**

Value \$0.00
(inc GST)

\$ 0.00

BDO Rotorua Ltd

Item description

Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as name of candidate(s) and any other party featured in the advertising.

Item description

Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as name of candidate(s) and any other party featured in the advertising.

Total cost (inc GST)
Including preparation,
design, composition,
printing, publishing
and postage

Total cost (inc GST)
Including preparation,
design, composition,
printing, publishing
and postage

**%
apportioned as
party expense**

Value \$0.00
(inc GST)

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

Item description

Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as name of candidate(s) and any other party featured in the advertising

Total cost (inc GST)

Including preparation, design, composition, printing, publishing and postage

**%
apportioned as
party expense**

**Value \$0.00
(inc GST)**

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

BDO Rotorua Ltd

Item description Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as name of candidate(s) and any other party featured in the advertising	Total cost (inc GST) Including preparation, design, composition, printing, publishing and postage	% apportioned as party expense	Value \$0.00 (inc GST)
---	---	---	-----------------------------------

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

BDO Rotorua Ltd

PART C: AUTHORISED PARTY ADVERTISEMENTS PROMOTED BY A THIRD PARTY PROMOTER

In this part you should record all election expenses incurred in relation to party advertisements promoted by a third party promoter with your written authorisation and published, or that continued to be published, during the regulated period for the general election (14 July to 13 October 2023).

Expenses cannot be apportioned with third party promoters. If you authorised someone else to publish advertising encouraging people to vote for the party, the cost of the advertising will be a party election expense and the same costs will also be an election expense of the third party. Record the name of the third party promoter in the item description.

For advertisements published both before and during the regulated period you should apportion the costs so that only a fair proportion of the expenses are

attributed to being incurred during the regulated period. Only record the amount attributable to the regulated period in the return.

Disclose the total amount incurred on election advertisements published during the regulated period even if payment for the advertising was made outside of the regulated period.

Election expenses include:

- the costs incurred in the preparation, design, composition, printing, postage and publication of the advertisement, and
- the reasonable market value of any material used or applied towards the advertisement provided to the party for free or below reasonable market value.

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

NIL

TOTAL FOR PART C

\$ 0.00

Item description

Provide a brief description of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as the name of the third party which promoted the advertising

Value \$0.00
(inc GST)

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

\$1,200

Advertiser	Item description	Advertiser's contact information
Provide a brief description of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as the name of the third party which promoted the advertising		

Advertiser	Item description	Advertiser's contact information
Provide a brief description of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as the name of the third party which promoted the advertising		

Value \$0.00
(inc GST)

PART D: PARTY ONLY BROADCASTING ALLOCATION EXPENSES

You must complete Parts D to F if the party received an allocation of money for broadcasting pursuant to Part 6 of the Broadcasting Act 1989 to produce or place advertising on TV, radio or the internet for the 2023 general election.

In Part D you should record details of all expenses incurred using the broadcasting allocation promoting the party or attacking another party or candidate.

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

TOTAL FOR PART D

\$ 207,930.00

Supplier's name and street address This should be the production company, media buyer or broadcaster on the invoice provided to the Electoral Commission for payment of the account	Invoice date or dates	Description of allocation expenses List the total production costs, television placement, radio placement and internet placement costs for each supplier separately	Value \$0.00 (inc GST)
EXAMPLE: Make Believe Television 84 Shortland Street Auckland 6000	1st and 10th of October 2023	Production costs	\$10,000
		13 September – 12 October 2023 TV placement costs on Channel A and Channel B	\$62,450
		1 October – 13 October 2023 Radio placement costs on Radio X and Y	\$11,450
		20 – 30 September 2023 Social Media promotional posts	\$300
Motion Sickness Studio			\$ 207,930.00

Supplier's name and street address This should be the production company, media buyer or broadcaster on the invoice provided to the Electoral Commission for payment of the account	Invoice date or dates	Description of allocation expenses List the total production costs, television placement, radio placement and internet placement costs for each supplier separately	Value \$0.00 (inc GST)
---	------------------------------	---	-------------------------------

PART E: PARTY AND CANDIDATE SHARED BROADCASTING ALLOCATION EXPENSES

In Part E record allocation expenses used to produce or place advertising on TV, radio or the internet featuring the party and one or more candidates.

PROVIDE the following information below:

- **Supplier's name and address:** This should be the media buyer or broadcaster on the invoice provided to the Electoral Commission for payment of the account
- **Invoice date or dates**

- **Description of allocation of expenses:** List the total production costs, TV placement, radio placement and internet placement costs for each supplier separately and the names of the candidates
- **Value \$0.00 inc GST**
- **% apportioned to the party**
- **% apportioned to the candidate**

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

NIL

TOTAL FOR PART E

\$ 0.00

Supplier's name and street address	Invoice date or dates	Description of allocation of expenses	Value \$0.00 (inc GST)	% apportioned to party	% apportioned to candidate
------------------------------------	-----------------------	---------------------------------------	------------------------	------------------------	----------------------------

EXAMPLE: Make Believe Television
84 Shortland Street
Auckland 6000

1st and 2nd July
October 2023

Production costs

\$10,000

10%

90%

13 September - 15 October 2023

TV placement costs on Channel 6

and Channel 11, candidate John Smith

\$62,450

10%

90%

1 - 15 October 2023

Radio placement costs on Radio 1 and 2

\$11,450

20%

80%

20 - 30 September 2023

Social Media promotional costs

\$300

50%

50%

Supplier's name and street address	Invoice date or dates	Description of allocation of expenses	Value \$0.00 (inc GST)	% apportioned to party	% apportioned to candidate
---------------------------------------	--------------------------	--	---------------------------	---------------------------	-------------------------------

PART F: CANDIDATE ONLY BROADCASTING ALLOCATION EXPENSES

In Part F record the party's broadcasting allocation used to produce or place a candidate election advertisement on TV, radio or the internet.

PROVIDE the following information below:

- **Supplier's name and address:** This should be the media buyer or broadcaster on the invoice provided to the Electoral Commission for payment of the account
- **Invoice date or dates**
- **Description of allocation of expenses:** List the total production costs, TV placement, radio placement and internet placement costs for each supplier separately

- **Candidate name**
- **Value \$0.00 inc GST**

Advertising paid for using the broadcasting allocation is excluded from the definition of party election expense. However, it is not excluded from the definition of candidate expense. If you use the allocation to produce a candidate election advertisement on TV, radio or online, the costs should also be disclosed in the candidate's return as an election expense and a donation from the party.

WRITE '**NIL**' IF YOU HAVE NO EXPENSES TO DECLARE HERE:

NIL

TOTAL FOR PART F

\$ 0.00

Supplier's name and street address	Invoice date or dates	Description of allocation of expenses	Candidate name	Value \$0.00 (inc GST)
EXAMPLE: Media Reference Television 111 Broadland Street Auckland 1000	12/12/2019	Production costs for candidate election advertisement on television	PA Brown	\$0.00
		Production costs for candidate election advertisement on television	PA Brown	\$0.00
		Production costs for candidate election advertisement on television	PA Brown	\$0.00
		Production costs for candidate election advertisement on television	PA Brown	\$0.00

Supplier's name and street address	Invoice date or dates	Description of allocation of expenses	Candidate name	Value \$0.00 (inc GST)
---------------------------------------	--------------------------	--	-------------------	---------------------------

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

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

Disclaimer of Opinion

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

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

Summary of the return

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

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

Basis of Disclaimer of Opinion

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

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

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

Party Secretary's Responsibilities

The Party Secretary is responsible for:

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

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards)* (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Professional and Ethical Standard 3, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on the Party's compliance, in all material respects, with the requirements of the Act as evaluated against the return, throughout the specified period. SAE 3100 (Revised) requires that we plan and perform our procedures to obtain reasonable assurance about whether the Party has complied, in all material respects, with the requirements of the Act as evaluated against the return, throughout the specified period.

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

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

Because of the matter described in the Basis for Disclaimer of Opinion Paragraph, we are not able to obtain sufficient appropriate audit evidence to provide a basis for a reasonable assurance opinion on the Party's compliance with the Act as evaluated against the return.

Inherent Limitations

Because of the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with compliance requirements may occur and not be detected.

A reasonable assurance engagement throughout the specified period does not provide assurance on whether compliance with the requirements of the Act will continue in the future.

Use of Report

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



BDO Rotorua Limited
18 April 2024
Rotorua
New Zealand

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

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

Opinion

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

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

Summary of the return

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

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

Basis for Opinion

We conducted our engagement in accordance with Standard on Assurance Engagements (SAE) 3100 (Revised) Compliance Engagement: issued by the New Zealand Auditing and Assurance Standards Board.

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

Party Secretary's Responsibilities

The Party Secretary is responsible for:

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

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

The firm applies Professional and Ethical Standard 3, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on the Party's compliance, in all material respects, with the requirements of the Acts as evaluated against the return, throughout the specified period. SAE 3100 (Revised) requires that we plan and perform our procedures to obtain reasonable assurance about whether the Party has complied, in all material respects, with the requirements of the Acts as evaluated against the return, throughout the specified period.

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

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

Inherent Limitations

Because of the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with compliance requirements may occur and not be detected.

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

Use of Report

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



BDO Rotorua Limited
Rotorua
New Zealand
18 April 2024