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**Party Donations and Loans Return and Section 71A Declaration - Due 30 April 2025**

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From EC Legal <[REDACTED]@Elections.govt.nz>

Date Fri 17/01/2025 11:43 AM

To Kristina Temel <[REDACTED]@elections.govt.nz>

Bcc

[REDACTED]  
[REDACTED] Lance Norman <secretary@maoriparty.org.nz>;  
[REDACTED]

📎 7 attachments (2 MB)

Cover letter for representation letter - annual return.pdf; Representation Letter - party donations and loans return.docx; Party Donations and Loans Return FILLABLE.pdf; Party Donations and Loans Return Instructions.pdf; Party Donations and Loans Return PRINT.pdf; s71A stat dec template electronic.doc; s71A stat dec-manual.doc;

Tēnā koe party secretary

This email is a reminder of your party's annual compliance responsibilities.

**Party donations and loans return deadline**

The deadline for your annual return of party donations and loans for the 2024 calendar year is **30 April 2025**.

**Audit report**

The return does not have to be audited if the total value of donations is \$50,000 or less, and you have no loans to report.

If an audit is required you should be liaising with your [registered party auditor](#) well ahead of the deadline to ensure that the audit can be submitted by the deadline. If your auditor has changed, information on how to appoint a new auditor is available in the party portal [here](#).

**Monetary and non-monetary donations**

You need to provide a breakdown of total monetary and non-monetary donations received during 2024 at step 2 of the return form. Monetary donations include monetary payments made by a donor for the party. For example, if a donor paid one of the party's advertising invoices for the party this should be counted as a monetary donation. Non-monetary donations include goods and services given to the party, and include the value of goods and services given to a party at below reasonable market value.

A copy of the template audit representation letter and covering letter, and the party donations and loans return form are attached. The return can be completed electronically as a fillable return, and instructions on how to complete the electronic version are provided. If you would prefer to complete the return by hand, please use the print version of the form (also attached). The template representation letter is for your optional use. If you use the template letter or your own representation letter, we request that you provide a copy with your return.

**Section 71A declaration and accompanying information**

The deadline for the annual statutory declaration that you are required to make under section 71A of the Electoral Act 1993 is **30 April 2025**. The declaration must:

- a. state that the party intends, at general elections—
  - (i) to submit a list of candidates under section 127; or
  - (ii) to have 1 or more constituency candidates stand for the party or for a related political party; or
  - (iii) both; and
- b. state whether the party has at least 500 current financial members who are eligible to enrol as electors.

Template forms for making the statutory declaration are attached. Two versions of the form are available, depending on whether you wish to complete the details electronically or manually.

### **Ensuring accuracy of party membership**

As well as the requirement to file an annual declaration under section 71A, section 67(3)(d) requires party secretaries to notify the Commission if the number of current financial members who are eligible to enrol as electors falls below 500. 'Current financial member' is defined in section 3 of the Electoral Act as follows:

- current financial member, in relation to a political party, means a member of the party—*
- a. *whose membership of the party resulted from an application made by a member to join the party; and*
  - b. *who is, under the party's rules, subject to an obligation to pay to the party a membership fee—*
    - (i) *on becoming a member; and*
    - (ii) *then at specified intervals of not more than 3 years; and*
  - c. *who has paid to the party every membership fee that has for the time being become payable by the member in accordance with those rules.*

The Commission wishes to satisfy itself that each registered political party maintains policies, systems, and records that allow its secretary to make reliable statements concerning its membership.

We request that you provide by **30 April 2025** details of the procedures that the party uses to ensure that it maintains an accurate membership total for the purposes of the Electoral Act. In providing your response, please separately address each of the following questions:

1. How many current financial members who are eligible to enrol as electors does the party have as at 1 April 2025? If you are only willing to provide this information to the Commission on the provision it is kept confidential, you should specify this in your response. This information will not be made public nor will it be released in response to a request under the Official Information Act 1982 unless the Commission is required to do so.
2. Under the party's rules, how often is a membership fee payable?
3. How and where within the party are membership applications, renewals and associated fees processed and recorded? Please provide details of the processes followed and a sample membership/renewal form.
4. As party secretary, how often do you receive or obtain updated information on the number of current financial members the party has?
5. How are members aged under 18 years excluded from the count?
6. What other steps does the party take to ensure that members included in the count are, and remain, eligible to enrol as an elector, including members who are outside New Zealand?
7. How is the count made that reliably includes only those members fitting the definition of "current financial member eligible to enrol as an elector"?
8. How does the party ensure that the same individual is not counted twice as a member through, for instance, membership of two branches?
9. What management or audit systems exist to ensure that any regionally/electorate-based membership systems/counts are reliably maintained?
10. How is the termination of membership (including expiry of membership, resignation or deaths of members) processed, by whom, and how quickly after terminating event?

### **Party registration information**

Please check the Register of Political Parties (available [here](#)) and notify the Commission if any of the information contained on the register needs updating.

The Electoral Act requires you to inform the Commission of changes, including:

- Name and contact details for the party secretary (section 67(3)).
- Names of any component political parties (section 67(3)).
- Changes to the party membership and candidate selection rules. A copy of the party membership and candidate selection rules must be supplied to the Commission within one month of them being amended (section 71B).
- Appointment of auditor, auditor contact details, and new auditor's signed consent to the appointment (section 206J). Any proposed changes to the appointment of the party auditor should be notified promptly so we can confirm their eligibility with Chartered Accountants Australia and New Zealand.
- Changes to whether or not the party is an incorporated society and the party's due date for providing annual financial statements as stated on the register of political parties (section 210G).

### **Party secretary vacancies**

You are reminded that section 67AA of the Electoral Act requires a registered party to appoint a party secretary or acting party secretary within 5 working days of a vacancy arising, to remain registered.

We recommend parties lodge their compliance documents via the [Party Portal](#) or email to [REDACTED]@elections.govt.nz. Please contact one of us in the Legal, Regulation & Policy Team if you have queries about any of these matters.

Ngā mihi

**Kristina Temel** | Manager, Legal, Regulation and Policy | **Electoral Commission** | Te Kaitiaki Take Kōwhiri

PO Box 3220 | Level 10, 34 – 42 Manners Street | Wellington | 6140

Phone [REDACTED] | [vote.nz](#) | [elections.nz](#)



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## Party expenses

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From EC Legal <[REDACTED]@Elections.govt.nz>

Date Fri 24/01/2025 12:27 PM

To Lance Norman <secretary@maoriparty.org.nz>; EC Legal <[REDACTED]@Elections.govt.nz>

 1 attachment (470 KB)

Party Expenses Return 2023 General Election FILLABLE.pdf;

Kia ora Lance,

Here is the fillable form for party election expenses for the 2023 General Election that was due by 13 March 2024 and a [link](#) to the return that was filed.

Parties only have to provide a party expenses return for election expenses for the regulated period for the general election (once in the electoral cycle). There is no requirement for a return of election expenses to be filed for the 2024 financial year, but you will need to file annual financial statements by 30 June 2025 for the 2024 calendar year. There is no prescribed form for the annual financial statement. Copies of the annual financial statements filed in 2024 are available [here](#) including your return (with the audit report still to be provided).

Let us know if you have any further questions.

Ngā mihi

Kristina

**Kristina Temel** | Manager, Legal Regulation and Policy | **Electoral Commission** | Te Kaitiaki Take Kōwhiri

PO Box 3220 | Level 10, 34 – 42 Manners Street | Wellington | 6140

Phone [REDACTED] | [vote.nz](#) | [elections.nz](#)



**From:** Secretary Te Pati Māori <secretary@maoriparty.org.nz>

**Sent:** Thursday, 23 January 2025 10:28 pm

**To:** EC Legal <[REDACTED]@Elections.govt.nz>

**Subject:** Re: Party Secretary Update 34

**EXTERNAL EMAIL WARNING:** Do not open any **attachments** or **links** until you are certain they are safe. Beware of **phishing** attacks, check the sender address. Always report emails you are not certain are safe.

Kia Ora Kristina,

Sorry, just the Party Expenses Return for 2024.

Please contact me if you have any queries.

Ngā Mihi

**Lance Norman**  
**Secretary**  
**Te Pāti Māori**

Moblie: [REDACTED]

On Thu, 23 Jan 2025 at 18:54, Secretary Te Pati Māori <[secretary@maoriparty.org.nz](mailto:secretary@maoriparty.org.nz)> wrote:

Kia Ora Kristina,

Hope you are well.

Could someone please email me the template for the Party Donations Return for 2024 and the Party Expenses Return for 2024.

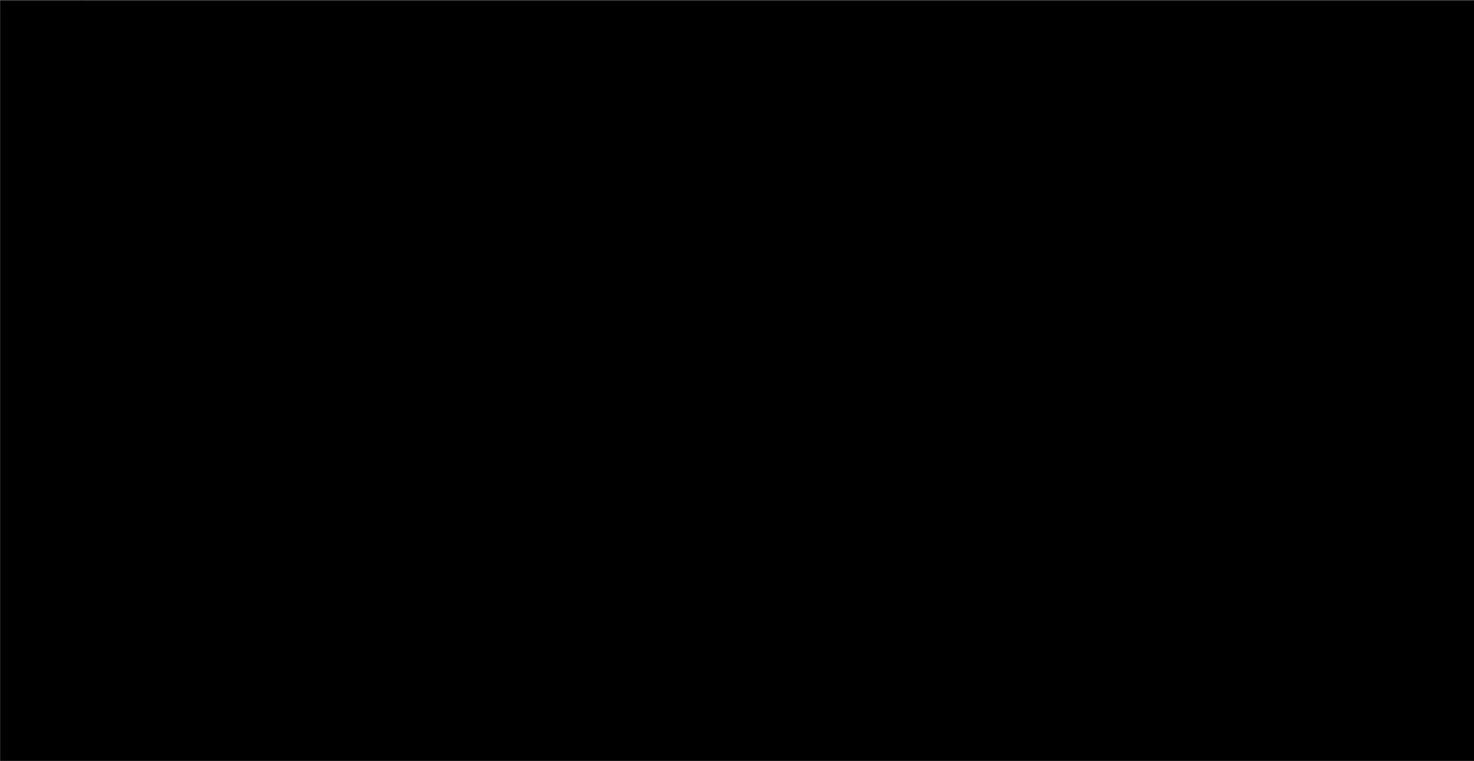
The fillable versions are the easiest versions please.

Please contact me if you have any queries.

Ngā Mihi

**Lance Norman**  
**Secretary**  
**Te Pāti Māori**

Moblie: [REDACTED]



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**RE: Outstanding audit report for financial statements**

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**From** Benjamin [REDACTED] <[REDACTED]@elections.govt.nz>

**Date** Tue 8/04/2025 3:25 PM

**To** Lance Norman <secretary@maoriparty.org.nz>

Kia ora Lance

I am following up with you about the outstanding financial statements and audit report. When we spoke on 21 March you mentioned your auditor had undertaken to have it complete within a week or so. Could you please provide is a further update about when we can expect the finalised financial statements and audit?

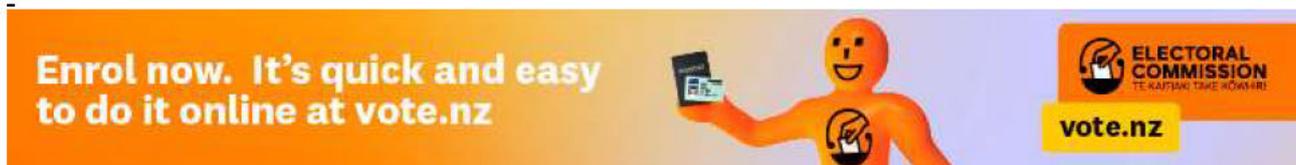
Ngā mihi

**Benjamin** [REDACTED] (he/him) | Senior Policy Advisor | Legal and Policy

Electoral Commission | Te Kaitiaki Take Kōwhiri

PO Box 3220 | Level 4, 34-42 Manners Street | Wellington

Work [REDACTED] | [vote.nz](http://vote.nz) | [elections.nz](http://elections.nz)



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**From:** Benjamin [REDACTED]

**Sent:** Monday, 17 March 2025 4:19 pm

**To:** Secretary Te Pati Māori <secretary@maoriparty.org.nz>

**Cc:** Kristina Temel <[REDACTED]@elections.govt.nz>

**Subject:** RE: Outstanding audit report for financial statements

Kia ora Lance

I hope you are well. I am just following up as we did not get an update from you after you met with your auditor on 3 March. Could you please advise how you are going with the outstanding audit report and financial statements?

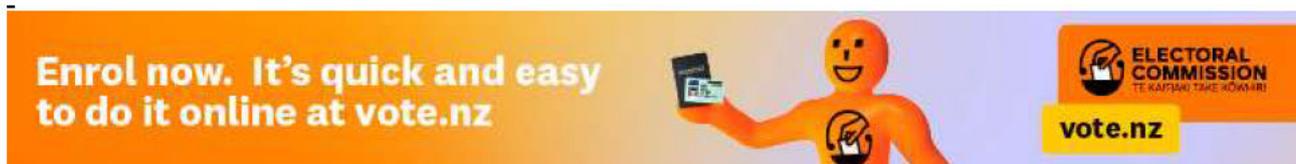
Ngā mihi

**Benjamin** [REDACTED] (he/him) | Senior Policy Advisor | Legal and Policy

Electoral Commission | Te Kaitiaki Take Kōwhiri

PO Box 3220 | Level 4, 34-42 Manners Street | Wellington

Work [REDACTED] | [vote.nz](http://vote.nz) | [elections.nz](http://elections.nz)



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**From:** Benjamin [REDACTED] <[REDACTED]@elections.govt.nz>

**Sent:** Monday, 3 March 2025 10:46 am

**To:** Lance Norman <secretary@maoriparty.org.nz>

**Cc:** Kristina Temel <[REDACTED]@elections.govt.nz>

**Subject:** RE: Outstanding audit report for financial statements

Kia ora Lance

Thanks for letting me know – hope to hear from you after your meeting with the auditor.

Ngā mihi

**Benjamin** [REDACTED] (he/him) | Senior Policy Advisor | Legal and Policy  
Electoral Commission | Te Kaitiaki Take Kōwhiri  
PO Box 3220 | Level 4, 34-42 Manners Street | Wellington  
Work [REDACTED] | [vote.nz](http://vote.nz) | [elections.nz](http://elections.nz)



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**From:** Secretary Te Pati Māori <[secretary@maoriparty.org.nz](mailto:secretary@maoriparty.org.nz)>  
**Sent:** Monday, 3 March 2025 9:07 am  
**To:** Benjamin [REDACTED] <[\[REDACTED\]@elections.govt.nz](mailto:[REDACTED]@elections.govt.nz)>  
**Subject:** Re: Outstanding audit report for financial statements

**EXTERNAL EMAIL WARNING:** Do not open any **attachments** or **links** until you are certain they are safe. Beware of **phishing** attacks, check the sender address. Always report emails you are not certain are safe.

Kia Ora Ben,

I have a meeting with the Auditors today at 1pm and have asked for a further update from them.

Please contact me if you have any queries.

Ngā Mihi

**Lance Norman**  
**Secretary**  
**Te Pāti Māori**

Moblie: [REDACTED]

On Wed, 26 Feb 2025 at 12:35, Benjamin [REDACTED] <[\[REDACTED\]@elections.govt.nz](mailto:[REDACTED]@elections.govt.nz)> wrote:

Kia ora Lance

In our last correspondence you stated you would provide a further update on the progress towards getting us the outstanding audit report and finalised financial statements, after checking with your auditor.

Could you please advise when we can expect to receive this?

Ngā mihi

**Benjamin** [REDACTED] (he/him) | Senior Policy Advisor | Legal and Policy  
Electoral Commission | Te Kaitiaki Take Kōwhiri  
PO Box 3220 | Level 4, 34-42 Manners Street | Wellington  
Work [REDACTED] | [vote.nz](http://vote.nz) | [elections.nz](http://elections.nz)



**From:** Secretary Te Pati Māori <[secretary@maoriparty.org.nz](mailto:secretary@maoriparty.org.nz)>  
**Sent:** Wednesday, 12 February 2025 11:55 am  
**To:** Benjamin [REDACTED] <[REDACTED]@elections.govt.nz>  
**Cc:** Kristina Temel <[REDACTED]@elections.govt.nz>  
**Subject:** Re: Outstanding audit report for financial statements

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Kia Ora Korua,

I contacted BDO Rotorua last week.

They confirmed they are still working through the audit (there have been no notifications by them of changes to the version you have on file).

I will ring them again and provide an update.

Please contact me if you have any queries.

Ngā Mihi

**Lance Norman**  
**Secretary**  
**Te Pāti Māori**

Moblie: [REDACTED]

On Mon, 3 Feb 2025 at 10:21, Benjamin [REDACTED] <[REDACTED]@elections.govt.nz> wrote:

Kia ora Lance

I hope you are doing well. Could we please get an update from you about the progress of this audit report, and when we can expect to receive it?

Look forward to hearing from you.

Ngā mihi

**Benjamin [REDACTED]** (he/him) | Senior Policy Advisor | Legal and Policy  
Electoral Commission | Te Kaitiaki Take Kōwhiri  
PO Box 3220 | Level 4, 34-42 Manners Street | Wellington  
Work [REDACTED] | [vote.nz](http://vote.nz) | [elections.nz](http://elections.nz)

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**Re: Outstanding audit report for financial statement that was due 30 June 2024**

---

**From** Secretary Te Pati Māori <secretary@maoriparty.org.nz>

**Date** Thu 17/04/2025 4:33 PM

**To** EC Legal <[REDACTED]@Elections.govt.nz>

**EXTERNAL EMAIL WARNING:** Do not open any **attachments** or **links** until you are certain they are safe. Beware of **phishing** attacks, check the sender address. Always report emails you are not certain are safe.

Kia Ora Kristina,

I have requested this letter from our Auditor (BDO Rotorua).

I have let them know that this is a very urgent matter.

Please contact me if you have any queries.

Ngā Mihi

**Lance Norman**

**Secretary**

**Te Pāti Māori**

Moblie: [REDACTED]

On Tue, 15 Apr 2025 at 08:58, EC Legal <[REDACTED]@elections.govt.nz> wrote:

Kia ora Lance

I am following up on Ben's phone conversation and subsequent email from 8 April. He tried calling you yesterday to explain that we need you to provide further information to confirm the reasons why the audit report on the annual financial statement for 2023 remains outstanding. If this is due to delay in your auditor being able to provide the audit report, can the auditor confirm this in writing to the Electoral Commission or alternatively can you provide a copy of an email from your auditor to you indicating the reason for the delay and an expected timeline for delivery of their report?

We would appreciate it if you would give this your urgent attention and provide a response by 30 April.

Ngā mihi

Kristina Temel

**Kristina Temel** | Manager, Legal Regulation and Policy | **Electoral Commission** | Te Kaitiaki Take Kōwhiri

PO Box 3220 | Level 10, 34 – 42 Manners Street | Wellington | 6140

Phone [REDACTED] | [vote.nz](https://www.vote.nz) | [elections.nz](https://www.elections.nz)



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**Re: Outstanding audit report for financial statement that was due 30 June 2024**

---

**From** Secretary Te Pati Māori <secretary@maoriparty.org.nz>

**Date** Wed 30/04/2025 5:44 PM

**To** Kristina Temel <[REDACTED]@elections.govt.nz>

**Cc** EC Legal <[REDACTED]@Elections.govt.nz>

 1 attachment (66 KB)

BDO Rotorua - Letter to Electoral Commission - Te Pati Maori - Financial Statements.pdf;

**EXTERNAL EMAIL WARNING:** Do not open any **attachments** or **links** until you are certain they are safe. Beware of **phishing** attacks, check the sender address. Always report emails you are not certain are safe.

Kia Ora Kristina,

Please find attached letter from BDO Rotorua just received today.

Helpfully it says Financial Statements for 31st December 2023 are on track to be finalised by 31st May 2025.

It also confirms that Financial Statements for 31st December 2024 are on track to be finalised by 30th June 2025.

This should bring all Electoral Commission reporting requirements up to date.

Please contact me if you have any queries.

Ngā Mihi

**Lance Norman**

**Secretary**

**Te Pāti Māori**

Moblie: [REDACTED]

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Ngā mihi

Kristina Temel

**Kristina Temel** | Manager, Legal Regulation and Policy | **Electoral Commission** | Te Kaitiaki Take Kōwhiri

PO Box 3220 | Level 10, 34 – 42 Manners Street | Wellington | 6140

Phone [REDACTED] | [vote.nz](http://vote.nz) | [elections.nz](http://elections.nz)





Tel: +64 7 347 9087  
Fax: +64 7 348 6685  
rotorua@bdo.co.nz  
www.bdo.co.nz

BDO ROTORUA LIMITED  
1130 Pukaki Street  
PO Box 143  
Rotorua 3040, New Zealand

30 April 2025

Electoral Commission  
PO Box 3220  
Wellington 6040

Attention:

Re: Te Pati Māori - Annual Financial Statements

BDO Rotorua Limited is engaged to complete the audit engagements for Te Pati Māori's financial statements for the periods ended 31 December 2020, 31 December 2021, 31 December 2022 and 31 December 2023. As of the financial year ended 31 December 2023, financial statements are required to be audited and filed before 30 June of the following year.

We are currently working through the engagements for 2020, 2021, 2022 and 2023 with the intention of completed these engagements before 31 May 2025.

We have also received and expect to complete our audit engagement for the financial year ended 31 December 2024 prior to the 30 June 2025 deadline.

If you have any queries, please do not hesitate to contact us.

Yours sincerely,  
**BDO Rotorua Limited**

**Mark Peterson**  
Assurance Partner

Phone: [REDACTED]  
Email: [REDACTED]

**DIRECTORS:** Stephen Graham Michelle Hill Mark Peterson

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**RE: Outstanding audit report for financial statement that was due 30 June 2024**

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From Benjamin [REDACTED] <[REDACTED]@elections.govt.nz>

Date Fri 6/06/2025 4:05 PM

To Lance Norman <secretary@maoriparty.org.nz>

📎 1 attachment (140 KB)

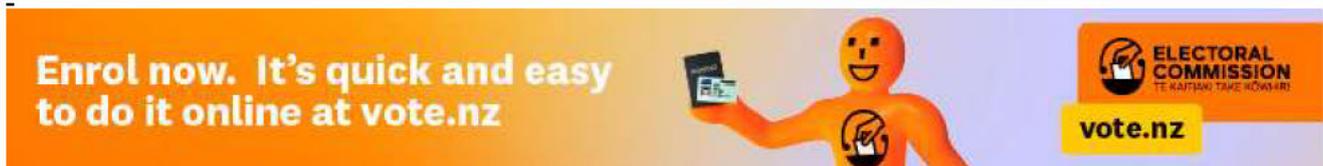
20250606 Electoral Commission letter to Lance Norman.pdf;

Kia ora Lance

Please find attached a letter from the Chief Electoral Officer.

Ngā mihi

Benjamin [REDACTED] (he/him) | Senior Policy Advisor | Legal and Policy  
Electoral Commission | Te Kaitiaki Take Kōwhiri  
PO Box 3220 | Level 4, 34-42 Manners Street | Wellington  
Work [REDACTED] | [vote.nz](http://vote.nz) | [elections.nz](http://elections.nz)



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**From:** Secretary Te Pati Māori <secretary@maoriparty.org.nz>

**Sent:** Tuesday, 3 June 2025 8:43 am

**To:** Benjamin [REDACTED] <[REDACTED]@elections.govt.nz>

**Subject:** Re: Outstanding audit report for financial statement that was due 30 June 2024

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Kia Ora Benjamin,

I rang the Auditor last week and they said they were on track. I will ring them again today.

Please contact me if you have any queries.

Ngā Mihi

**Lance Norman**  
**Secretary**  
**Te Pāti Māori**

Moblie: [REDACTED]

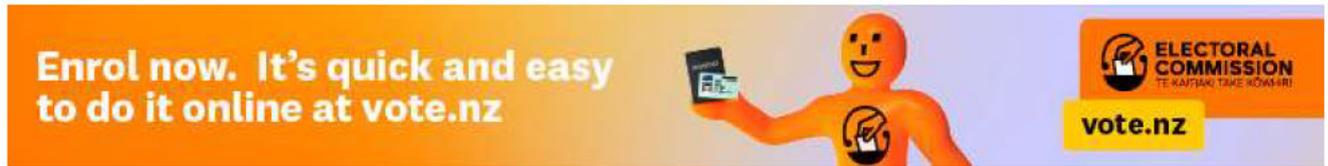
On Mon, 26 May 2025 at 14:34, Benjamin [REDACTED] <[REDACTED]@elections.govt.nz> wrote:

Kia ora Lance

I'm just emailing to ask if you're still on track to have the financial statements audited by 31 May?

Ngā mihi

**Benjamin** [REDACTED] (he/him) | Senior Policy Advisor | Legal and Policy  
Electoral Commission | Te Kaitiaki Take Kōwhiri  
PO Box 3220 | Level 4, 34-42 Manners Street | Wellington  
Work [REDACTED] | [vote.nz](https://vote.nz) | [elections.nz](https://elections.nz)



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**From:** Benjamin [REDACTED]  
**Sent:** Thursday, 1 May 2025 9:37 am  
**To:** Secretary Te Pati Māori <[secretary@maoriparty.org.nz](mailto:secretary@maoriparty.org.nz)>  
**Subject:** RE: Outstanding audit report for financial statement that was due 30 June 2024

Kia ora Lance

Thanks very much for passing this on – appreciate it.

Ngā mihi

**Benjamin** [REDACTED] (he/him) | Senior Policy Advisor | Legal and Policy  
Electoral Commission | Te Kaitiaki Take Kōwhiri  
PO Box 3220 | Level 4, 34-42 Manners Street | Wellington  
Work [REDACTED] | [vote.nz](https://vote.nz) | [elections.nz](https://elections.nz)



---

**From:** Secretary Te Pati Māori <[secretary@maoriparty.org.nz](mailto:secretary@maoriparty.org.nz)>  
**Sent:** Wednesday, 30 April 2025 5:44 pm  
**To:** Kristina Temel <[REDACTED]@elections.govt.nz>  
**Cc:** EC Legal <[REDACTED]@Elections.govt.nz>  
**Subject:** Re: Outstanding audit report for financial statement that was due 30 June 2024

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Kia Ora Kristina,

Please find attached letter from BDO Rotorua just received today.

Helpfully it says Financial Statements for 31st December 2023 are on track to be finalised by 31st May 2025.

It also confirms that Financial Statements for 31st December 2024 are on track to be finalised by 30th June 2025.

This should bring all Electoral Commission reporting requirements up to date.

Please contact me if you have any queries.

Ngā Mihi

6 June 2025

Lance Norman  
Party Secretary

[secretary@maoriparty.org.nz](mailto:secretary@maoriparty.org.nz)

Tēnā kōe Lance

#### **AUDITED FINANCIAL STATEMENTS DUE 30 JUNE 2024**

The Electoral Commission has been in discussion with you regarding the auditing and finalising of Te Pāti Māori's annual financial statements which were due on 30 June 2024.

After we sought an explanation from your auditor, you provided a letter where the auditor, BDO, confirmed they would have the audit of the overdue statements complete by 31 May 2025.

You had indicated on 26 May that you were still on track to meet this timeframe. You then advised on 3 June that you were following up with the auditor.

As we have not received the audited statements or an update since then, we request that you provide an update by **16 June 2025** on the progress towards filing the statements and audit report required under sections 210G and 210H of the Electoral Act 1993.

Ngā mihi nui



Karl Le Quesne  
Chief Electoral Officer

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**RE: Outstanding audit report for financial statement that was due 30 June 2024**

---

**From** Benjamin [REDACTED] <[REDACTED]@elections.govt.nz>

**Date** Tue 15/07/2025 1:33 PM

**To** Lance Norman <secretary@maoriparty.org.nz>

📎 1 attachment (122 KB)

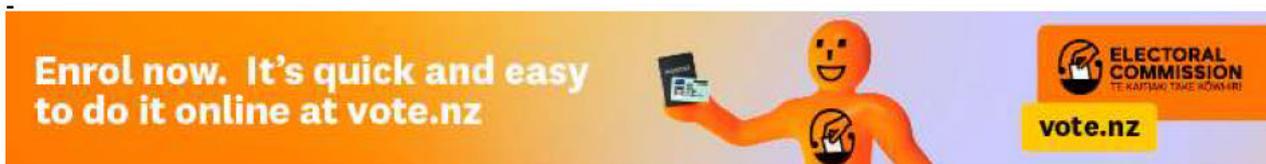
20250715 Electoral Commission letter to Lance Norman.pdf;

Kia ora Lance

I am attaching for you a further letter from the Chief Electoral Officer about the financial statements compliance.

Ngā mihi

**Benjamin** [REDACTED] (he/him) | Senior Policy Advisor | Legal and Policy  
Electoral Commission | Te Kaitiaki Take Kōwhiri  
PO Box 3220 | Level 4, 34-42 Manners Street | Wellington  
Work [REDACTED] | [vote.nz](http://vote.nz) | [elections.nz](http://elections.nz)



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**From:** Secretary Te Pati Māori <secretary@maoriparty.org.nz>

**Sent:** Monday, 30 June 2025 4:07 pm

**To:** Benjamin [REDACTED] <[REDACTED]@elections.govt.nz>

**Cc:** Karl Le Quesne <[REDACTED]@elections.govt.nz>

**Subject:** Re: Outstanding audit report for financial statement that was due 30 June 2024

**EXTERNAL EMAIL WARNING:** Do not open any **attachments** or **links** until you are certain they are safe. Beware of **phishing** attacks, check the sender address. Always report emails you are not certain are safe.

Kia Ora Benjamin,

Mindful that today is 30th June, I have rung the BDO Auditor for an update on both the 30th June 2023 Financial Statements and the 30th June 2024 Financial Statements. The 2023 audit is finally finished and their Audit Report is just going through technical review before sending through with the stamped Financial Statements. I will forward these to you once received. The 2024 Audit is also almost complete. The BDO Audit has said these should be ready for filing within the next 7 to 10 days. I will forward these to you once received.

Out of courtesy I have also rung Karl.

This week our mahi has moved to focus on the Tangi of Takutai Moana Kemp so we are in and out of email coverage.

Please contact me if you have any queries.

Ngā Mihi

**Lance Norman**  
**Secretary**  
**Te Pāti Māori**

Moblie: [REDACTED]

On Mon, 16 Jun 2025 at 13:54, Benjamin [REDACTED] <[REDACTED]@elections.govt.nz> wrote:

Kia ora Lance

Thanks for your email – the update is appreciated.

Ngā mihi

**Benjamin [REDACTED]** (he/him) | Senior Policy Advisor | Legal and Policy  
Electoral Commission | Te Kaitiaki Take Kōwhiri  
PO Box 3220 | Level 4, 34-42 Manners Street | Wellington  
Work [REDACTED] | [vote.nz](https://www.vote.nz) | [elections.nz](https://www.elections.nz)



**From:** Secretary Te Pati Māori <[secretary@maoriparty.org.nz](mailto:secretary@maoriparty.org.nz)>  
**Sent:** Monday, 16 June 2025 1:38 pm  
**To:** Benjamin [REDACTED] <[REDACTED]@elections.govt.nz>  
**Subject:** Re: Outstanding audit report for financial statement that was due 30 June 2024

**EXTERNAL EMAIL WARNING:** Do not open any **attachments** or **links** until you are certain they are safe. Beware of **phishing** attacks, check the sender address. Always report emails you are not certain are safe.

Kia Ora Benjamin,

I spoke with the BDO Auditor last week. They have completed 2020, 2021 and 2022 audit work. 2023 is almost complete and 2024 is on track to be completed by 30th June 2025.

The challenge they are having is they are very short staffed and that is creating a backlog to complete the audits. I chase them up every week. They assure me that they are working hard to complete both 31st December 2023 and 31st December 2024 Financial Statements by 30th June 2025.

Out of courtesy, I have also rung Karl to give him an update.

Please contact me if you have any queries.

Ngā Mihi

**Lance Norman**  
**Secretary**  
**Te Pāti Māori**

Moblie: [REDACTED]

On Fri, 6 Jun 2025 at 16:06, Benjamin [REDACTED] <[REDACTED]@elections.govt.nz> wrote:

Kia ora Lance

Please find attached a letter from the Chief Electoral Officer.

Ngā mihi

**Benjamin [REDACTED]** (he/him) | Senior Policy Advisor | Legal and Policy  
Electoral Commission | Te Kaitiaki Take Kōwhiri  
PO Box 3220 | Level 4, 34-42 Manners Street | Wellington  
Work [REDACTED] | [vote.nz](https://www.vote.nz) | [elections.nz](https://www.elections.nz)

15 July 2025

Lance Norman  
Party Secretary

[secretary@maoriparty.org.nz](mailto:secretary@maoriparty.org.nz)

Tēnā kōe Lance

### **AUDITED FINANCIAL STATEMENTS DUE 30 JUNE 2024 AND 2025**

You have been in contact to say that the party needed to review past financial years before finalising the financial statement that is currently due. In the lead-up to 30 June you had indicated that the 2024 statement was on track to be provided on 30 June. Then on 30 June you said that the 2023 audit is finally finished and the audit report is just going through technical review before sending through with the stamped financial statements. You said you would forward these to the Commission once received.

You also said the 2024 Audit was also almost complete and that these should be ready for filing within the next 7 to 10 days, and that you would forward these to the Commission once received.

I am writing to you as the financial statement due in 2025 is now more than 10 working days late. You need to be aware that after the late period of 15 working days in the Electoral Act, the consequences for not providing the audited financial statements increase.

Please provide an update on progress and advise whether you will file the annual financial statement for 2024, which was due on 30 June 2025, on an interim basis while awaiting the audit report.

After 21 July 2025, the Commission will need to again consider whether not filing the 2024 annual financial statement should be referred to Police so that they can determine whether the failure to file constitutes offending.

Ngā mihi nui



Karl Le Quesne  
Chief Electoral Officer

---

**Re: Outstanding audit report for financial statement that was due 30 June 2024**

---

**From** Secretary Te Pati Māori <secretary@maoriparty.org.nz>

**Date** Mon 21/07/2025 12:18 AM

**To** Benjamin [REDACTED] <[REDACTED]@elections.govt.nz>

 1 attachment (385 KB)

Te Pāti Māori - 2023 Audited Financial Statements - 31-December-2023 (signed) with Audit Opinion.pdf;

**EXTERNAL EMAIL WARNING:** Do not open any **attachments** or **links** until you are certain they are safe. Beware of **phishing** attacks, check the sender address. Always report emails you are not certain are safe.

Kia Ora Benjamin,

Please find attached Te Pāti Māori audited Financial Statements for the year ended 31st December 2023 with Audit Opinion.

These were finally received last Friday.

The audited Financial Statements for the year ended 31st December 2024 with Audit Opinion will be sent through no later than this Friday (25th July 2025).

Thank you for your patience while we brought five years of Financial Statements up to date.

Please contact me if you have any queries.

Ngā Mihi

**Lance Norman**

**Secretary**

**Te Pāti Māori**

Moblie: [REDACTED]

On Tue, 15 Jul 2025 at 13:33, Benjamin [REDACTED] <[REDACTED]@elections.govt.nz> wrote:

Kia ora Lance

I am attaching for you a further letter from the Chief Electoral Officer about the financial statements compliance.

Ngā mihi

# Financial Statements

Te Pāti Māori

For the year ended 31 December 2023

Prepared by GHA

# Contents

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5	Statement of Profit or Loss
6	Balance Sheet
7	Statement of Changes in Equity
8	Notes to the Financial Statements
13	Audit Report

# Directory

## Te Pāti Māori

For the year ended 31 December 2023

### Nature of Business

Political Party for The Māori Party.

### IRD Number

088-349-385

### Party Executive

Name	Designation
John Tamihere	President
Eru Kapa-Kingi	Co-Vice-President (Tane) - (Appointed 30 July 2023)
Fallyn Flavell	Co-Vice-President (Wahine)
Lance Norman	National Treasurer
Lance Norman	National Secretary

### Accountants

GHA Limited  
Level 1 GHA Centre  
1108 Fenton Street  
Rotorua 3010

### Bankers

ANZ Bank

### Auditor

BDO Rotorua  
Level 1, 1130 Pukaki Street  
PO Box 143  
Rotorua 3010

# Approval of Financial Report

## Te Pāti Māori For the year ended 31 December 2023

The Party Executive are pleased to present the approved financial report including the historical financial statements of Māori Party for the year ended 31 December 2023.

APPROVED

For and on behalf of the Party Executive



Signatory  
Date 18 July 2025



Signatory  
Date 18 July 2025

# Statement of Profit or Loss

## Te Pāti Māori

For the year ended 31 December 2023

	NOTES	2023	2022
<b>Income</b>			
Donations		160,750	35,918
Merchandise		19,945	-
Membership/Subscriptions		3,600	339
Pledges		-	539
Campaign Cost - Recharges		33,920	-
<b>Total Income</b>		<b>218,214</b>	<b>36,796</b>
<b>Other Income</b>			
Interest Income		1,924	323
Other Revenue		1,211	-
<b>Total Other Income</b>		<b>3,135</b>	<b>323</b>
<b>Total Income</b>		<b>221,350</b>	<b>37,119</b>
<b>Expenses</b>			
Accounting Fees		8,376	1,258
Advertising		5,000	-
Audit Fees	4	15,700	14,900
Bank Fees		1,614	1,062
Campaign Expenses		96,799	-
Depreciation		3,265	5,538
Election Expenses		5,304	-
General Expenses		540	-
Office Expenses		82	-
Website Subscription & Expenses		53,021	19,898
Equipment Hire		620	-
<b>Total Expenses</b>		<b>190,320</b>	<b>42,656</b>
<b>Net Profit (Loss) Before Taxation</b>		<b>31,030</b>	<b>(5,536)</b>
<b>Net Profit (Loss) for the Year</b>		<b>31,030</b>	<b>(5,536)</b>

*This statement is to be read in conjunction with the Notes to the Financial Statements, and the accompanying Auditors Report.*

# Balance Sheet

Te Pāti Māori

As at 31 December 2023

	NOTES	2023	2022
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Bank	6	43,379	19,081
Trade and Other Receivables		18,883	-
GST Receivable	9	65,372	48,922
Income Tax Receivable	7	969	632
<b>Total Current Assets</b>		<b>128,603</b>	<b>68,635</b>
<b>Intangible Assets</b>			
Website		234	3,499
<b>Total Intangible Assets</b>		<b>234</b>	<b>3,499</b>
<b>Total Assets</b>		<b>128,837</b>	<b>72,134</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables		46,720	21,046
<b>Total Current Liabilities</b>		<b>46,720</b>	<b>21,046</b>
<b>Total Liabilities</b>		<b>46,720</b>	<b>21,046</b>
<b>Net Assets</b>		<b>82,117</b>	<b>51,088</b>
<b>Party Funds</b>			
Retained Earnings		130,415	99,385
Funds Distributed		(48,297)	(48,297)
<b>Total Party Funds</b>		<b>82,117</b>	<b>51,088</b>

*This statement is to be read in conjunction with the Notes to the Financial Statements, and the accompanying Auditors Report.*

# Statement of Changes in Equity

Te Pāti Māori

For the year ended 31 December 2023

	NOTES	2023	2022
<b>Party Funds</b>			
Opening Balance		51,088	56,624
<b>Increases</b>			
Profit for the Period		31,030	-
<b>Total Increases</b>		<b>31,030</b>	<b>-</b>
<b>Decreases</b>			
Loss for the Period		-	5,536
<b>Total Decreases</b>		<b>-</b>	<b>5,536</b>
<b>Total Party Funds</b>		<b>82,117</b>	<b>51,088</b>
<b>Members Funds</b>			
Members Funds		-	-
<b>Total Members Funds</b>		<b>-</b>	<b>-</b>

*This statement is to be read in conjunction with the Notes to the Financial Statements, and the accompanying Auditors Report.*

# Notes to the Financial Statements

## Te Pāti Māori

### For the year ended 31 December 2023

#### 1. Reporting Entity

Māori Party is an unincorporated society pursuant to its Constitution.

#### 2. Statement of Accounting Policies

##### Basis of Preparation

These financial statements have been prepared in accordance with the accounting policies as detailed on pages 8, 9 and 10 and have been prepared on a going concern basis.

The financial statements have been prepared for taxation purposes, internal management and party members as a body, and will be added to the Electoral Commission's website. The balances do not represent any branches of the party.

##### Historical Cost

These financial statements have been prepared on a historical cost basis. The financial statements are presented in New Zealand dollars (NZ\$) and all values are rounded to the nearest NZ\$, except when otherwise indicated.

#### 3. Changes in Accounting Policies

Policies have been applied on a consistent basis during the year.

##### Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable for the sale of goods and services, excluding goods and services tax rebates and discounts, to the extent it is probable that the economic benefits will flow to the entity and revenue can be reliably measured. Income recognised by the Te Pāti Māori is income received direct to the controls bank accounts or via the online payment intermediaries and does not include income received by the regional branches of the Te Pāti Māori.

*Interest received* is recognised as interest accrues.

*Fundraising revenue* is recognised as revenue on receipt.

*Pledges revenue* is recognised as revenue on receipt.

*Registration revenue* is recognised as revenue on receipt.

*Merchandise revenue* is recognised as revenue on receipt.

*Membership/Subscriptions* are recognised as revenue on receipt.

*Donations* are recognised as revenue on receipt.

In classifying its donation and membership income, Te Pāti Māori receives income from its online payment platforms and determines whether the income represents a donation, a membership subscription, or a combination of the two. In instances where an individual donates funds, these are classified as a donation on receipt. In instances where an individual subscribes to a membership, the fee is classified as membership fee on receipt. Where individuals subscribe and pay membership fees multiple times, any additional membership fee is classified as donations. Where an individual subscribes to be a member and donates on top of their membership fee, the receipt is split between the two revenue streams.

Non-cash donations are recognised as revenue on receipt.

A non-cash donation is a contribution of goods or services, rather than cash or cash equivalents, that can be used in daily operations.

Recognition criteria:

Non-cash donations are recognised in the financial statements when:

- It is probable that the future economic benefits or service potential associated with the donation will flow to the entity;
- The fair value of the donation can be measured reliably;
- The donation would otherwise have been purchased if not donated.

Volunteer services that do not meet the above criteria are not recognised but may be disclosed in the notes to the financial statements.

Measurement:

Non-cash donations are measured at their fair value at the date of donation.

- **Fair value** is defined as the amount for which an asset could be exchanged between knowledgeable, willing parties in an arm's length transaction.
- If a market price is available, it is used as the basis for fair value measurement.
- If no market price is available, a valuation technique appropriate to the asset or service is used.

Recognition:

- Donated goods and services meeting recognition criteria are recognised as income in the Statement of Profit or Loss, with a corresponding asset or expense recorded depending on the nature of the donation.
- Donated assets are recognised in accordance with the relevant asset accounting policy and are subject to subsequent depreciation or amortisation as applicable.

## Accounts Receivable

Accounts receivable are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less an allowance for any uncollectible amounts. Individual debts that are known to be uncollectible are written off in the period that they are identified.

## Income Tax

Income tax is accounted for using the taxes payable method. The income tax expense in profit or loss represents the estimated current obligation payable to Inland Revenue in respect of each reporting period after adjusting for any variances between estimated and actual income tax payable in the prior reporting period.

## Goods and Services Tax

All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

## Intangible Assets

Intangible assets are carried at historical cost less any accumulated amortisation and any accumulated impairment losses. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is recognised in profit or loss in the year in which the expenditure is incurred.

An intangible asset is derecognised upon disposal or when no further future economic benefits are expected from its use. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the year the asset is derecognised.

## Amortisation

<b>Account</b>	<b>Method</b>	<b>Rate</b>
Website	Straightline	40%

	2023	2022
<b>4. Audit Fees</b>		
Audit Fees - Electoral Returns	7,750	1,950
Audit Fees - Financial Statements	7,950	12,950
<b>Total Audit Fees</b>	<b>15,700</b>	<b>14,900</b>

The financial statement audit fees reflected above relate to audit services provided in relation to the 2021, 2022 and 2023 financial statement audits.

	2023	2022
<b>5. General Election Expenses</b>		
Campaign Expenses	96,799	-
Election related expenses	5,304	-
<b>Total General Election Expenses</b>	<b>102,103</b>	<b>-</b>

During the year a total of \$102,103 was expended on campaign related costs (2022: nil).

Under the legislation, political parties are required to disclose their election and advertising expenses for the regulated period before the election (14 July to 13 October 2023) by filing an electoral return. The amounts disclosed in the electoral return cover the regulated period and may differ from the amount disclosed above which covers a 12 month period.

	2023	2022
<b>6. Cash and Bank</b>		
Admin - Cheque Account 00	25,556	10,347
Admin - Serious Saver 50	8,942	8,692
Admin - Campaign account 01	2,501	42
Paypal Account	6,380	-
<b>Total Cash and Bank</b>	<b>43,379</b>	<b>19,081</b>

	2023	2022
<b>7. Income Tax Expense</b>		
Net Profit (Loss) Before Tax	31,030	(5,536)
<b>Deductions from Taxable Profit</b>		
Donations	(160,750)	(35,918)
Membership/Subscriptions	(3,600)	(339)
<b>Less losses carried forward</b>		
Less Losses carried forward	(578,639)	(536,845)
<b>Total Less losses carried forward</b>	<b>(578,639)</b>	<b>(536,845)</b>
Taxable Profit (Loss)	(711,959)	(578,639)
Tax Payable	-	-
<b>Less:</b>		
Opening Balance	632	575
Resident withholding tax paid	337	57
Income Tax Payable	969	632

## **8. Related Parties**

There were no related parties transactions for the year (2022: nil).

## **9. GST**

The GST receivables reflected at balance date represent balances awaiting receipt from the Inland Revenue relating to prior periods.

## **10. Capital Commitments**

There are no capital commitments at balance date (2022: nil).

## **11. Contingent Liabilities and Guarantees**

There are no contingent liabilities or guarantees at balance date (2022: nil).

## **12. Subsequent Events**

There were no subsequent events after balance date (2022: nil).

(2021: As a result of the detection of COVID-19 in community subsequent to year end, and at the date of signing the financial statement, the New Zealand Government has imposed various levels of restrictions. These have been documented at [www.covid19.govt.nz](http://www.covid19.govt.nz).

During the various levels of restrictions imposed the Entity has still been able to operate as it's main revenue is not dependent on COVID-19 restricted trading and Entity has no significant employees. Therefore there have been no significant impact on the Entity as a result of the COVID-19 pandemic)

## **13. Going Concern**

There have been no significant events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern.

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF TE PATI MĀORI**

### **Qualified Opinion**

We have audited the financial statements of Te Pati Māori (“the Party”), which comprise the balance sheet as at 31 December 2023, and the statement of profit or loss, and statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements of the Party for the year ended 31 December 2023 are prepared, in all material respects, in accordance with the accounting policies specified in Note 2 to the financial statements.

### **Basis for Qualified Opinion**

We were unable to obtain sufficient and appropriate audit evidence to determine whether donations of \$160,750 and membership income of \$3,600, were appropriately classified in the Statement of Profit or Loss. As a result of this, we were unable to determine if income had been appropriately classified to either donations or membership income, and therefore if the associated goods and services tax on membership income had been appropriately accounted for and returned to Inland Revenue. Consequently, we were unable to determine whether any adjustments should be made to the reported amounts for income disclosed as donations or membership income.

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (“ISAs (NZ)”). Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Party in accordance with Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

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

### **Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use**

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared solely for the Party’s members, as a body. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Party and the Party’s members, as a body, and should not be distributed to or used by parties other than the Party or the Party’s members. Our opinion is not modified in respect of this matter.

## **Executives' Responsibilities for the Financial Statements**

The executives are responsible for the preparation of the financial statements in accordance with the accounting policies specified in Note 2 the financial statements and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Party's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Party or to cease operations, or have no realistic alternative but to do so.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Party's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the directors and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Party's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Party to cease to continue as a going concern.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Who we Report to**

This report is made solely to the Party's members, as a body. Our audit work has been undertaken so that we might state those matters which we are required to state to them in an auditor's report 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 and the Party's members, as a body, for our audit work, for this report or for the opinions we have formed.

*BDO Rotorua Limited*

***BDO Rotorua Limited  
Rotorua  
New Zealand  
18 July 2025***

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**RE: Outstanding audit report for financial statement that was due 30 June 2024**

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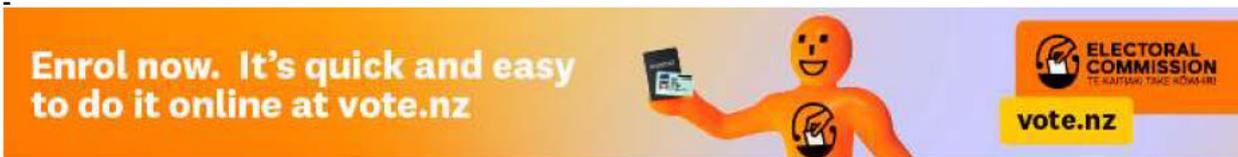
**From** Benjamin [REDACTED] <[REDACTED]@elections.govt.nz>  
**Date** Mon 21/07/2025 2:10 PM  
**To** Lance Norman <secretary@maoriparty.org.nz>

Hi Lance – the statements for the 2023 FY have now been published here: [Annual financial statements](#) | [Elections](#)

Thanks again for getting them to us.

Ngā mihi

Benjamin [REDACTED] (he/him) | Senior Policy Advisor | Legal and Policy  
Electoral Commission | Te Kaitiaki Take Kōwhiri  
PO Box 3220 | Level 4, 34-42 Manners Street | Wellington  
Work [REDACTED] | [vote.nz](#) | [elections.nz](#)



---

**From:** Benjamin [REDACTED]  
**Sent:** Monday, 21 July 2025 11:55 am  
**To:** Secretary Te Pati Māori <secretary@maoriparty.org.nz>  
**Subject:** RE: Outstanding audit report for financial statement that was due 30 June 2024

Hello again Lance

Karl let me know that you had a query about balance dates and the due date if the balance date was 31 March.

The applicable section of the Act is 210G(2):

“The secretary of a party that is not an incorporated society, but that has a constitution requiring the preparation of annual financial statements for the party, must provide a copy of the party’s annual financial statements to the Electoral Commission within 6 months after the party’s balance date.”

This means that if the balance date changed to March, the deadline would no longer be in June, but would be six months later at the end of September.

Ngā mihi

Benjamin [REDACTED] (he/him) | Senior Policy Advisor | Legal and Policy  
Electoral Commission | Te Kaitiaki Take Kōwhiri  
PO Box 3220 | Level 4, 34-42 Manners Street | Wellington  
Work [REDACTED] | [vote.nz](#) | [elections.nz](#)



---

**From:** Benjamin [REDACTED]  
**Sent:** Monday, 21 July 2025 10:42 am  
**To:** Secretary Te Pati Māori <[secretary@maoriparty.org.nz](#)>  
**Subject:** RE: Outstanding audit report for financial statement that was due 30 June 2024

Kia ora Lance

Thanks very much for getting this in – we will be in touch after checking, and look forward to receiving the statements for 2024 financial year.

Ngā mihi

**Benjamin [REDACTED]** (he/him) | Senior Policy Advisor | Legal and Policy  
Electoral Commission | Te Kaitiaki Take Kōwhiri  
PO Box 3220 | Level 4, 34-42 Manners Street | Wellington  
Work [REDACTED] | [vote.nz](https://www.vote.nz) | [elections.nz](https://www.elections.nz)



**From:** Secretary Te Pati Māori <[secretary@maoriparty.org.nz](mailto:secretary@maoriparty.org.nz)>  
**Sent:** Monday, 21 July 2025 12:18 am  
**To:** Benjamin [REDACTED] <[\[REDACTED\]@elections.govt.nz](mailto:[REDACTED]@elections.govt.nz)>  
**Subject:** Re: Outstanding audit report for financial statement that was due 30 June 2024

**EXTERNAL EMAIL WARNING:** Do not open any **attachments** or **links** until you are certain they are safe. Beware of **phishing** attacks, check the sender address. Always report emails you are not certain are safe.

Kia Ora Benjamin,

Please find attached Te Pāti Māori audited Financial Statements for the year ended 31st December 2023 with Audit Opinion.

These were finally received last Friday.

The audited Financial Statements for the year ended 31st December 2024 with Audit Opinion will be sent through no later than this Friday (25th July 2025).

Thank you for your patience while we brought five years of Financial Statements up to date.

Please contact me if you have any queries.

Ngā Mihi

**Lance Norman**  
**Secretary**  
**Te Pāti Māori**

Moblie: [REDACTED]

On Tue, 15 Jul 2025 at 13:33, Benjamin [REDACTED] <[\[REDACTED\]@elections.govt.nz](mailto:[REDACTED]@elections.govt.nz)> wrote:

Kia ora Lance

I am attaching for you a further letter from the Chief Electoral Officer about the financial statements compliance.

Ngā mihi

**Benjamin [REDACTED]** (he/him) | Senior Policy Advisor | Legal and Policy  
Electoral Commission | Te Kaitiaki Take Kōwhiri  
PO Box 3220 | Level 4, 34-42 Manners Street | Wellington  
Work [REDACTED] | [vote.nz](https://www.vote.nz) | [elections.nz](https://www.elections.nz)



---

**Te Pāti Māori audited Financial Statements for the year ended 31st December 2024 with Audit Opinion**

---

**From** Secretary Te Pati Māori <secretary@maoriparty.org.nz>

**Date** Fri 25/07/2025 6:39 PM

**To** Benjamin [REDACTED] <[REDACTED]@elections.govt.nz>

**Cc** Karl Le Quesne <[REDACTED]@elections.govt.nz>

 1 attachment (381 KB)

Te Pāti Māori - 2024 Audited Financial Statements - 31-December-2024 (signed) with Audit Opinion.pdf;

**EXTERNAL EMAIL WARNING:** Do not open any **attachments** or **links** until you are certain they are safe. Beware of **phishing** attacks, check the sender address. Always report emails you are not certain are safe.

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Please find attached Te Pāti Māori audited Financial Statements for the year ended 31st December 2024 with Audit Opinion.

Thank you for your patience while we brought five years of Financial Statements up to date.

Please contact me if you have any queries.

Ngā Mihi

**Lance Norman**

**Secretary**

**Te Pāti Māori**

Moblie: [REDACTED]

Text message received 25 July 2025 from Lance Norman, Te Pāti Māori Party Secretary to Karl Le Quesne, Chief Electoral Officer

*Kia Ora Karl,*

*Just a courtesy text to let you know I have just emailed through Audited Te Pāti Māori Financial Statements for 31st December 2024.*

*Ngā Mihi*

*Lance Norman*

# Financial Statements

Te Pāti Māori

For the year ended 31 December 2024

Prepared by GHA

# Contents

3	Directory
4	Approval of Financial Report
5	Statement of Profit or Loss
6	Balance Sheet
7	Statement of Changes in Equity
8	Notes to the Financial Statements
12	Audit Report

# Directory

## Te Pāti Māori

For the year ended 31 December 2024

### Nature of Business

Political Party for The Māori Party.

### IRD Number

088-349-385

### Party Executive

Name	Designation
John Tamihere	President
Eru Kapa-Kingi	Co-Vice-President (Tane)
Fallyn Flavell	Co-Vice-President (Wahine)
Lance Norman	National Treasurer
Lance Norman	National Secretary

### Accountants

GHA Limited  
Level 1 GHA Centre  
1108 Fenton Street  
Rotorua 3010

### Bankers

ANZ Bank

### Auditor

BDO Rotorua  
Level 1, 1130 Pukaki Street  
PO Box 143  
Rotorua 3010

# Approval of Financial Report

## Te Pāti Māori For the year ended 31 December 2024

The Party Executive are pleased to present the approved financial report including the historical financial statements of Māori Party for the year ended 31 December 2024.

APPROVED

For and on behalf of the Party Executive



---

Signatory

Date 25 July 2025



---

Signatory

Date 25 July 2025

# Statement of Profit or Loss

## Te Pāti Māori

For the year ended 31 December 2024

	NOTES	2024	2023
<b>Income</b>			
Donations		45,651	160,750
Merchandise		8,536	19,945
Membership/Subscriptions		7,135	3,600
Campaign Cost - Recharges		-	33,920
<b>Total Income</b>		<b>61,323</b>	<b>218,214</b>
<b>Other Income</b>			
Interest Income		1,276	1,924
Other Revenue		870	1,211
<b>Total Other Income</b>		<b>2,146</b>	<b>3,135</b>
<b>Total Income</b>		<b>63,468</b>	<b>221,350</b>
<b>Expenses</b>			
Accounting Fees		8,988	8,376
Advertising		913	5,000
Audit Fees	4	7,950	15,700
Bank Fees		1,051	1,614
Campaign Expenses		4,745	96,799
Depreciation		234	3,265
Election Expenses		-	5,304
General Expenses		-	540
Office Expenses		-	82
Website Subscription & Expenses		32,639	53,021
Equipment Hire		495	620
<b>Total Expenses</b>		<b>57,014</b>	<b>190,320</b>
<b>Net Profit (Loss) Before Taxation</b>		<b>6,454</b>	<b>31,029</b>
<b>Net Profit (Loss) for the Year</b>		<b>6,454</b>	<b>31,029</b>

*This statement is to be read in conjunction with the Notes to the Financial Statements, and the accompanying Auditors Report.*

# Balance Sheet

## Te Pāti Māori

As at 31 December 2024

	NOTES	2024	2023
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Bank	6	57,011	43,379
Trade and Other Receivables		800	18,883
GST Receivable	9	71,235	65,372
Income Tax Receivable	7	1,192	969
<b>Total Current Assets</b>		<b>130,237</b>	<b>128,603</b>
<b>Intangible Assets</b>			
Website		-	234
<b>Total Intangible Assets</b>		<b>-</b>	<b>234</b>
<b>Total Assets</b>		<b>130,237</b>	<b>128,837</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables		41,666	46,720
<b>Total Current Liabilities</b>		<b>41,666</b>	<b>46,720</b>
<b>Total Liabilities</b>		<b>41,666</b>	<b>46,720</b>
<b>Net Assets</b>		<b>88,571</b>	<b>82,117</b>
<b>Party Funds</b>			
Retained Earnings		136,869	130,414
Funds Distributed		(48,297)	(48,297)
<b>Total Party Funds</b>		<b>88,571</b>	<b>82,117</b>

*This statement is to be read in conjunction with the Notes to the Financial Statements, and the accompanying Auditors Report.*

# Statement of Changes in Equity

Te Pāti Māori

For the year ended 31 December 2024

	NOTES	2024	2023
<b>Party Funds</b>			
Opening Balance		82,117	51,088
<b>Increases</b>			
Profit for the Period		6,454	31,029
<b>Total Increases</b>		<b>6,454</b>	<b>31,029</b>
<b>Total Party Funds</b>		<b>88,571</b>	<b>82,117</b>

*This statement is to be read in conjunction with the Notes to the Financial Statements, and the accompanying Auditors Report.*

# Notes to the Financial Statements

## Te Pāti Māori

### For the year ended 31 December 2024

#### 1. Reporting Entity

Māori Party is an unincorporated society pursuant to its Constitution.

#### 2. Statement of Accounting Policies

##### Basis of Preparation

These financial statements have been prepared in accordance with the accounting policies as detailed on pages 8, 9 and 10 and have been prepared on a going concern basis.

The financial statements have been prepared for taxation purposes, internal management and party members as a body, and will be added to the Electoral Commission's website. The balances do not represent any branches of the party.

##### Historical Cost

These financial statements have been prepared on a historical cost basis. The financial statements are presented in New Zealand dollars (NZ\$) and all values are rounded to the nearest NZ\$, except when otherwise indicated.

#### 3. Changes in Accounting Policies

Policies have been applied on a consistent basis during the year.

##### Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable for the sale of goods and services, excluding goods and services tax rebates and discounts, to the extent it is probable that the economic benefits will flow to the entity and revenue can be reliably measured. Income recognised by the Te Pāti Māori is income received direct to the controls bank accounts or via the online payment intermediaries and does not include income received by the regional branches of the Te Pāti Māori.

*Interest received* is recognised as interest accrues.

*Fundraising revenue* is recognised as revenue on receipt.

*Pledges revenue* is recognised as revenue on receipt.

*Registration revenue* is recognised as revenue on receipt.

*Merchandise revenue* is recognised as revenue on receipt.

*Membership/Subscriptions* are recognised as revenue on receipt.

*Donations* are recognised as revenue on receipt.

In classifying its donation and membership income, Te Pāti Māori receives income from its online payment platforms and determines whether the income represents a donation, a membership subscription, or a combination of the two. In instances where an individual donates funds, these are classified as a donation on receipt. In instances where an individual subscribes to a membership, the fee is classified as membership fee on receipt. Where individuals subscribe and pay membership fees multiple times, any additional membership fee is classified as donations. Where an individual subscribes to be a member and donates on top of their membership fee, the receipt is split between the two revenue streams.

Non-cash donations are recognised as revenue on receipt.

A non-cash donation is a contribution of goods or services, rather than cash or cash equivalents, that can be used in daily operations.

Recognition criteria:

Non-cash donations are recognised in the financial statements when:

- It is probable that the future economic benefits or service potential associated with the donation will flow to the entity;
- The fair value of the donation can be measured reliably;
- The donation would otherwise have been purchased if not donated.

Volunteer services that do not meet the above criteria are not recognised but may be disclosed in the notes to the financial statements.

Measurement:

Non-cash donations are measured at their fair value at the date of donation.

- **Fair value** is defined as the amount for which an asset could be exchanged between knowledgeable, willing parties in an arm's length transaction.
- If a market price is available, it is used as the basis for fair value measurement.
- If no market price is available, a valuation technique appropriate to the asset or service is used.

Recognition:

- Donated goods and services meeting recognition criteria are recognised as income in the Statement of Profit or Loss, with a corresponding asset or expense recorded depending on the nature of the donation.
- Donated assets are recognised in accordance with the relevant asset accounting policy and are subject to subsequent depreciation or amortisation as applicable.

## Accounts Receivable

Accounts receivable are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less an allowance for any uncollectible amounts. Individual debts that are known to be uncollectable are written off in the period that they are identified.

## Income Tax

Income tax is accounted for using the taxes payable method. The income tax expense in profit or loss represents the estimated current obligation payable to Inland Revenue in respect of each reporting period after adjusting for any variances between estimated and actual income tax payable in the prior reporting period.

## Goods and Services Tax

All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

## Intangible Assets

Intangible assets are carried at historical cost less any accumulated amortisation and any accumulated impairment losses. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is recognised in profit or loss in the year in which the expenditure is incurred.

An intangible asset is derecognised upon disposal or when no further future economic benefits are expected from its use. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the year the asset is derecognised.

## Amortisation

Account	Method	Rate
Website	Straightline	40%

2024                      2023

### 4. Audit Fees

Audit Fees - Electoral Returns	-	7,750
Audit Fees - Financial Statements	7,950	7,950
<b>Total Audit Fees</b>	<b>7,950</b>	<b>15,700</b>

The financial statement audit fees reflected above relate to audit services provided in relation to the 2023 and 2024 financial statement audits.

2024                      2023

### 5. General Election Expenses

Campaign Expenses	4,745	96,799
Election related expenses	-	5,304
<b>Total General Election Expenses</b>	<b>4,745</b>	<b>102,103</b>

During the year a total of \$4,761 was expended on campaign related costs (2023: \$102,103).

Under the legislation, political parties are required to disclose their election and advertising expenses for the regulated period before the election.

In 2023, an election year, the party was required to disclose election and advertising expenses for the period (14 July to 13 October 2023) by filing an electoral return. The amounts disclosed in the electoral return covered the regulated period and may differ from the amount disclosed above which covers a 12 month period.

2024                      2023

### 6. Cash and Bank

Admin - Cheque Account 00	49,646	25,556
Admin - Serious Saver 50	80	8,942
Admin - Campaign account 01	904	2,501
Paypal Account	6,380	6,380
<b>Total Cash and Bank</b>	<b>57,011</b>	<b>43,379</b>

	2024	2023
<b>7. Income Tax Expense</b>		
Net Profit (Loss) Before Tax	6,454	31,029
<b>Deductions from Taxable Profit</b>		
Donations	(45,651)	(160,750)
Membership/Subscriptions	(7,135)	(3,600)
<b>Less losses carried forward</b>		
Less Losses carried forward	(711,959)	(578,639)
<b>Total Less losses carried forward</b>	<b>(711,959)</b>	<b>(578,639)</b>
Taxable Profit (Loss)	(758,291)	(711,959)
Tax Payable	-	-
<b>Less:</b>		
Opening Balance	969	632
Resident withholding tax paid	223	337
Income Tax Payable	1,192	969

## 8. Related Parties

There were no related parties transactions for the year (2023: nil).

## 9. GST

The GST receivables reflected at balance date represent balances awaiting receipt from the Inland Revenue relating to prior periods.

## 10. Capital Commitments

There are no capital commitments at balance date (2023: nil).

## 11. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees at balance date (2023: nil).

## 12. Subsequent Events

There were no subsequent events after balance date (2023: nil).

## 13. Going Concern

There have been no significant events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern.

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF TE PATI MĀORI**

### **Qualified Opinion**

We have audited the financial statements of Te Pati Māori (“the Party”), which comprise the balance sheet as at 31 December 2024, and the statement of profit or loss, and statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements of the Party for the year ended 31 December 2024 are prepared, in all material respects, in accordance with the accounting policies specified in Note 2 to the financial statements.

### **Basis for Qualified Opinion**

We were unable to obtain sufficient and appropriate audit evidence to determine whether donations of \$45,651 and membership income of \$7,135, were appropriately classified in the Statement of Profit or Loss. As a result of this, we were unable to determine if income had been appropriately classified to either donations or membership income, and therefore if the associated goods and services tax on membership income had been appropriately accounted for and returned to Inland Revenue. Consequently, we were unable to determine whether any adjustments should be made to the reported amounts for income disclosed as donations or membership income.

In common with similar organisations, control over donation income prior to being recorded is limited, and there are no practical audit procedures to determine the effect of this limited control. As a result, the completeness of donation income is unable to be determined. Consequently, we were unable to determine whether any adjustments should be made to the reported amounts for donation income.

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (“ISAs (NZ)”). Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Party in accordance with Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

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

### **Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use**

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared solely for the Party’s members, as a body. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Party and the Party’s members, as a body, and should not be distributed to or used by parties other than the Party or the Party’s members. Our opinion is not modified in respect of this matter.

## **Executives' Responsibilities for the Financial Statements**

The executives are responsible for the preparation of the financial statements in accordance with the accounting policies specified in Note 2 the financial statements and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Party's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Party or to cease operations, or have no realistic alternative but to do so.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Party's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the directors and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Party's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Party to cease to continue as a going concern.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Who we Report to**

This report is made solely to the Party's members, as a body. Our audit work has been undertaken so that we might state those matters which we are required to state to them in an auditor's report 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 and the Party's members, as a body, for our audit work, for this report or for the opinions we have formed.

*BDO Rotorua Limited*

***BDO Rotorua Limited***  
***Rotorua***  
***New Zealand***  
***25 July 2025***

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**RE: Te Pāti Māori audited Financial Statements for the year ended 31st December 2024 with Audit Opinion**

---

**From** Benjamin [REDACTED] <[REDACTED]@elections.govt.nz>  
**Date** Mon 28/07/2025 1:16 PM  
**To** Lance Norman <secretary@maoriparty.org.nz>

Kia ora – further to this, the statements have now been published on our website.

Ngā mihi

**Benjamin** [REDACTED] (he/him) | Senior Policy Advisor | Legal and Policy  
Electoral Commission | Te Kaitiaki Take Kōwhiri  
PO Box 3220 | Level 4, 34-42 Manners Street | Wellington  
Work [REDACTED] | [vote.nz](https://vote.nz) | [elections.nz](https://elections.nz)



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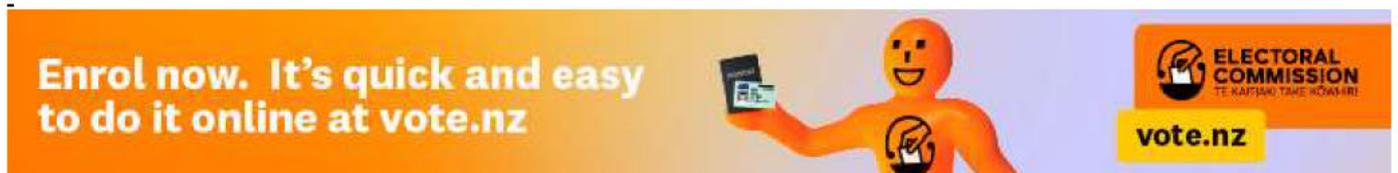
**From:** Benjamin [REDACTED]  
**Sent:** Monday, 28 July 2025 10:21 am  
**To:** Secretary Te Pati Māori <secretary@maoriparty.org.nz>  
**Subject:** RE: Te Pāti Māori audited Financial Statements for the year ended 31st December 2024 with Audit Opinion

Kia ora Lance

Acknowledging receipt of these – really appreciate receiving them. We will be in touch if there are any issues, or upon publication.

Ngā mihi

**Benjamin** [REDACTED] (he/him) | Senior Policy Advisor | Legal and Policy  
Electoral Commission | Te Kaitiaki Take Kōwhiri  
PO Box 3220 | Level 4, 34-42 Manners Street | Wellington  
Work [REDACTED] | [vote.nz](https://vote.nz) | [elections.nz](https://elections.nz)



---

**From:** Secretary Te Pati Māori <[secretary@maoriparty.org.nz](mailto:secretary@maoriparty.org.nz)>  
**Sent:** Friday, 25 July 2025 6:39 pm  
**To:** Benjamin [REDACTED] <[REDACTED]@elections.govt.nz>  
**Cc:** Karl Le Quesne <[REDACTED]@elections.govt.nz>  
**Subject:** Te Pāti Māori audited Financial Statements for the year ended 31st December 2024 with Audit Opinion

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Please find attached Te Pāti Māori audited Financial Statements for the year ended 31st December 2024 with Audit Opinion.

Thank you for your patience while we brought five years of Financial Statements up to date.

Please contact me if you have any queries.

Ngā Mihi

**Lance Norman**  
**Secretary**  
**Te Pāti Māori**

Moblie: 

**From:** [EC Legal](#)  
**To:** [EC Legal](#)  
**Bcc:** [REDACTED] [secretary@maoriparty.org.nz](mailto:secretary@maoriparty.org.nz);  
**Subject:** Party Secretary Update 35  
**Date:** Thursday, 13 March 2025 12:40:00 pm  
**Attachments:** [image002.jpg](#)  
[Party Secretary update - issue 35.pdf](#)

---

Tēnā koe party secretary,

Please find attached the March 2025 party secretary update.

Ngā mihi

Kristina Temel

**Kristina Temel** | Manager, Legal Regulation and Policy | **Electoral Commission** | Te Kaitiaki Take Kōwhiri

PO Box 3220 | Level 10, 34 – 42 Manners Street | Wellington | 6140

Phone [REDACTED] | [vote.nz](#) | [elections.nz](#)



# Party Secretary Update

Issue 35, March 2025

## KIA ORA

Welcome to our first update for 2025.

2025 is looking like a busy year, with the review of parliamentary boundaries and local body elections taking place later in the year as well as a number of electoral related Bills proceeding through the House. Read on for more information about what is happening in these areas.

The Election Access Fund will be opening again soon for prospective candidates for the 2026 General Election. This issue provides information about who can apply to access the Fund and what it can be used for.

We appreciate your annual compliance reporting will be a focus over the next couple of months. Please get in touch with the team if you have any questions about completing this documentation or any other queries. The receipt functionality for uploads made via the Party Portal has now gone live. We'd encourage you to try this out with your compliance documents.

**Kristina Temel**

Manager Legal, Regulation and Policy



## IN THIS ISSUE

Boundary review

Legislation update

Enrolment news

Party news

Election Access Fund

Party Portal

## Contact details

**Electoral Commission head office:**

Level 4, 34-42 Manners Street, Wellington, 6140

Telephone: 04 495 0030

Websites: [elections.nz](https://elections.nz) [vote.nz](https://vote.nz) [electionresults.nz](https://electionresults.nz)

General enquiries: [enquiries@elections.govt.nz](mailto:enquiries@elections.govt.nz)

Queries about electoral rules: [██████@elections.govt.nz](mailto:██████@elections.govt.nz)

Advisory opinion requests: [██████@elections.govt.nz](mailto:██████@elections.govt.nz)

Requests for roll data: [data@elections.govt.nz](mailto:data@elections.govt.nz)

## Boundary review

The boundary review by the Representation Commission, to set the electorates for the 2026 General Election, is now underway.

The first round of public consultation on the proposed names and boundaries runs from **25 March until 27 April 2025**.

Once consultation opens, submissions can be made on [vote.nz](https://vote.nz).

## Legislation update

The [Referendum Frameworks Bill](#) was introduced on 27 February together with the [Term of Parliament \(Enabling 4-Year Term\) Legislation Amendment Bill](#).

The Referendum Frameworks Bill 2025 provides the framework for any referendums held at the 2026 or 2029 elections and closely follows the legislation that was in place for the referendums held at the 2020 General Election.

The Government response to the Inquiry into the 2023 General Election could also result in changes to the Electoral Act being introduced this year. We will keep you posted in future updates.

## Enrolment news

From the beginning of April enrolment packs will be sent to electors to check they are registered to vote at the correct address ahead of the local body elections in October.

The packs remind Māori electors they can choose which roll they want to be registered on, the Māori roll or the general roll. Māori electors who want to change rolls need to make this choice by midnight 10 July for this year's local body elections.

We are also encouraging electors to make sure their email and phone contact details are up to date. This is increasingly important as we intend to use a wider range of ways to contact electors. We will provide more information on this in future issues.

In conjunction with the delivery of the packs, we'll be running a nationwide advertising and outreach campaign to make sure electors are ready to vote in the local body elections.

## Party news

We sent you emails on 16 January and 17 February with your annual compliance requirements due by 30 April. The return form and statutory declaration form are also

available in the Party Portal. Please contact the team if you have any queries about your annual compliance obligations.

On 29 January 2025 the Commission cancelled the registration of New Nation Party and its logo at the party's request.

## Election Access Fund

In 2022 the Electoral Commission opened the Election Access Fund Te Tomokanga — Pūtea Whakatapoko Pōtitanga to support disabled candidates to participate in parliamentary elections.

We are planning for the Fund to re-open for applications for the 2026 General Election in early April.

### Who can apply

The Fund is open to disabled people seeking selection or standing as a candidate in a parliamentary general election or by-election.

### What the fund can be used for

The Fund can be used to reduce cost barriers faced by disabled people by covering disability-related costs which non-disabled candidates do not face. Funds can be used for selection or campaigning activities.

The Fund does not cover local body elections.

### Where you can find out more about the Fund

Information on the eligibility criteria and how to apply for funding is available online and in alternate formats [here](#).

You can also contact us directly by emailing [electionaccessfund@elections.govt.nz](mailto:electionaccessfund@elections.govt.nz), or calling 0800 36 76 56.

Please share this information with your networks and party branches.

## Party Portal

In the December update we let you know the upload function in the Party Portal is being upgraded.

This work has now been completed, allowing you to select the type of document you are uploading. When you upload a document via the Portal you will receive an email confirmation with the date and time of receipt.

Access to the Portal by party administrators (other than party secretaries) who have not used the Portal since January 2024 has now been removed. Please contact Tim [REDACTED] if you need to update who has access to the Portal. Tim can be contacted at:

[REDACTED] [@elections.govt.nz](mailto:[REDACTED]@elections.govt.nz) or [REDACTED].

**From:** [EC Legal](#) on behalf of [L & P Enquiries](#)  
**To:** [EC Legal](#)  
**Bcc:** [REDACTED]  
[REDACTED]  
[secretary@mainparty.org.nz](mailto:secretary@mainparty.org.nz)  
**Subject:** Party Secretary Update 36  
**Date:** Friday, 16 May 2025 2:53:00 pm  
**Attachments:** [image002.jpg](#)  
[Party Secretary update - issue 36.pdf](#)

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Tēnā koe party secretary,

Please find attached the May 2025 party secretary update.

Ngā mihi

Kristina Temel

**Kristina Temel** | Manager, Legal Regulation and Policy | Electoral Commission | Te Kaitiaki Take Kōwhiri

PO Box 3220 | Level 10, 34 – 42 Manners Street | Wellington | 6140

Phone [REDACTED] | [vote.nz](#) | [elections.nz](#)



# Party Secretary Update

Issue 36, May 2025

## KIA ORA

Welcome to issue 36.

The boundary review, setting the electorate names and boundaries for the next general election, is at the consultation stage. Read on to find out about having a say on submissions received to date.

Read on for a round up of recent electoral news, including possible legislative changes to be included in an Electoral Amendment Bill ahead of the next general election.

Finally, we know 30 April is a busy time for party secretaries. Thank you for ensuring documents were received on time. Financial statements will be due for some parties next month. As always, please get in touch with the team if you have any compliance questions.

Ka kite ano

**Kristina Temel**

Manager Legal, Regulation and Policy



## IN THIS ISSUE

Boundary review

Legislation update

Enrolment news

Party news

List vacancy

Election Access Fund

## Contact details

**Electoral Commission head office:**

Level 4, 34-42 Manners Street, Wellington, 6140

Telephone: 04 495 0030

Websites: [elections.nz](https://elections.nz) [vote.nz](https://vote.nz) [electionresults.nz](https://electionresults.nz)

General enquiries: [enquiries@elections.govt.nz](mailto:enquiries@elections.govt.nz)

Queries about electoral rules: [██████@elections.govt.nz](mailto:██████@elections.govt.nz)

Advisory opinion requests: [██████@elections.govt.nz](mailto:██████@elections.govt.nz)

Requests for roll data: [data@elections.govt.nz](mailto:data@elections.govt.nz)

## Boundary review

The Representation Commission has received 636 objections to the proposed boundaries and names released on 25 March.

Read the objections [here](#).

Counter-objections to the objections can be made between **8 and 21 May 2025**.

Once written submissions close, the Representation Commission will hold public hearings between 9 and 18 June for those submitters who have asked to speak to their submission.

## Legislation update

Track progress and read submissions on the [Referendum Frameworks Bill](#) and the [Term of Parliament \(Enabling 4-Year Term\) Legislation Amendment Bill](#) on Parliament's website. The Justice Select Committee is scheduled to report back on the Bills on 5 and 6 September.

On 8 April the [Government response](#) to the Inquiry into the 2023 General Election confirmed an Electoral Amendment Bill will be announced later this year to implement 23 of the Justice Committee's recommendations in full or in part where feasible.

A further 36 of the recommendations will be considered at a later stage as Government priorities allow.

Six recommendations do not require legislative change, and the Commission has been asked to consider how these can be best implemented.

On 30 April the Government announced a change to rules for prisoner voting which will also be progressed as part of the Electoral Amendment Bill.

The Electoral (Expenditure Limit) Order 2025 will be made later this month to update the election advertising expense limits from 1 July. We will confirm the new limits in the Party Portal once they are released.

## Enrolment news

Our enrolment update campaign is currently underway for this year's local body elections.

Māori electors can choose which roll they want to be registered on, the Māori roll or the general roll for the local elections. Māori electors who want to change rolls need to make this choice by midnight 10 July for this year's local body elections.

Statistics on roll changes since 1 April are available [here](#).

Help your communities get enrolled and ready to have their say in the local elections. You can download posters, social media and website tiles from [vote.nz](#) to share with your networks at:

[Resources to share | Vote NZ](#)

## Party news

On 1 May 2025 the Commission cancelled the registration of Freedoms NZ and its logo at the party's request.

The 2024 annual party returns of donations and loans were published on [elections.nz](#) on 5 May.

From this month we will be publishing financial statements on [elections.nz](#) as they are received, once they have been processed by the team.

## List vacancy

On 12 May Vanushi Walters was declared elected, following the resignation of Hon David Parker.

## Election Access Fund

The Election Access Fund Te Tomokanga — Pūtea Whakatapoko Pōtitanga (the Fund) is now open for applications for the 2026 General Election.

The Election Access Fund team appreciates the time party secretaries have made available to discuss the Fund. They will be sending parties information about the Fund later this month.

Everything about the Fund, including information about who can apply, what the Fund can be used for and how to apply can be found at:

[Election Access Fund | Elections](#).

**From:** [Support](#)  
**To:** [EC Legal](#)  
**Subject:** [Enquiry Subject] RE: NOTICE OF INTENTION TO SEEK URGENT JUDICIAL REVIEW OF SYSTEMIC DEREGISTRATION AND DISENFRANCHISEMENT OF MĀORI AND PASIFIKA VOTERS  
**Date:** Thursday, 31 July 2025 3:27:29 pm  
**Attachments:** [FINAL- TPM Letter to Elecotral Commission.docx](#)

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Hi Legal Team,

Here is an enquiry from [rawiri.waititi@parliament.govt.nz](mailto:rawiri.waititi@parliament.govt.nz) ([rawiri.waititi@parliament.govt.nz](mailto:rawiri.waititi@parliament.govt.nz)).

It was CC'd to: Debbie Ngarewa-Packer Paul Goldsmith (MIN)

From: [rawiri.waititi@parliament.govt.nz](mailto:rawiri.waititi@parliament.govt.nz) <[rawiri.waititi@parliament.govt.nz](mailto:rawiri.waititi@parliament.govt.nz)>

Date: Thu, Jul 31, 2025 at 3:17 pm

Tēnā koutou,

Please see the following letter attached from Te Pāti Māori

**RE: NOTICE OF INTENTION TO SEEK URGENT JUDICIAL REVIEW OF SYSTEMIC DEREGISTRATION AND DISENFRANCHISEMENT OF MĀORI AND PASIFIKA VOTERS**

We look forward to your response.

Ngā maanakitanga,



**Rawiri Waititi**

**MP mō Waiariki**

**Kaiārahi Takirua mo Te Pāti Māori**

Spokesperson for Police treatment, Finance and Expenditure, Culture and Heritage, Electoral Law and Regional Development



[Rawiri.Waititi@parliament.govt.nz](mailto:Rawiri.Waititi@parliament.govt.nz)



0800 WAIARIKI



**māori**

--

Dan | Enrolment Support | Electoral Commission | Te Kaitiaki Take Kōwhiri | PO Box 190 | Wellington  
| 6140 | Phone XXXXXXXXXX

**Debbie Ngarewa-Packer**  
Kaiārahi Takirua, Mema mō Te Tai Hauāuru



**Rawiri Waititi**  
Kaiārahi Takirua, Mema mō Waiariki

31 July 2025

TO:

Chief Electoral Officer  
Electoral Commission  
[info@elections.govt.nz](mailto:info@elections.govt.nz)

CC:

Hon Paul Goldsmith  
Minister of Justice  
[p.goldsmith@ministers.govt.nz](mailto:p.goldsmith@ministers.govt.nz)

**RE: NOTICE OF INTENTION TO SEEK URGENT JUDICIAL REVIEW OF SYSTEMIC DEREGISTRATION AND DISENFRANCHISEMENT OF MĀORI AND PASIFIKA VOTERS**

Tēnā koutou,

This letter serves as formal notice that Te Pāti Māori has filed urgent judicial review proceedings in the High Court of New Zealand concerning systemic voter deregistration and the disproportionate disenfranchisement of Māori and Pasifika citizens, among other matters.

We are deeply concerned by growing evidence that a significant number of voters particularly those previously enrolled on the Māori roll who have been removed from the electoral roll without their knowledge or consent, and without due notice or remedy. These actions are occurring in parallel with electoral reform legislation that the Attorney-General has warned will breach the New Zealand Bill of Rights Act 1990.

#### **Grounds for Judicial Review**

We contend that the acts and/or omissions of the Electoral Commission and the Crown constitute:

##### **1. Breach of Natural Justice**

- Affected voters have received no notice of removal or opportunity to respond or correct their enrolment status.
- The deprivation of fundamental democratic rights without notice constitutes a denial of due process.

##### **2. Administrative Failure**

- The Electoral Commission has failed in its statutory obligation to maintain an accurate, transparent, and accessible electoral roll under the Electoral Act 1993.
- No public assurance or process has been provided to clarify or rectify the scale of deregistration.

### 3. Breach of the New Zealand Bill of Rights Act 1990

- Section 12: The right of every citizen to vote in genuine periodic elections is being actively undermined.
- Section 19: Māori and Pasifika voters are disproportionately affected, constituting indirect racial discrimination.

### Targets of Review

- The Electoral Commission, in its failure to prevent or correct the wrongful removal of voters.
- The Minister of Justice, as the Crown agent responsible for advancing electoral law reforms which, in this context, exacerbate voter suppression and legal breaches.

### Relief Sought

We hereby give notice that unless immediate remedial action is taken, we will seek the following remedies from the High Court:

1. An interim injunction halting the implementation or progression of any electoral reform legislation or regulation that may further disenfranchise affected voters;
2. A mandatory order requiring the Electoral Commission to:
  - Immediately restore the enrolment of all voters who have been removed without due process;
  - Publicly communicate a process for all affected individuals to check and remedy their enrolment;
  - Undertake an urgent audit of enrolment system failures and data irregularities;
3. Declarations that the acts and omissions described above breach:
  - The Electoral Act 1993;
  - The New Zealand Bill of Rights Act 1990;
  - Principles of natural justice;
  - And, for Māori voters, the Treaty of Waitangi duty to actively protect Māori political participation.

### 4. Tamaki By Election

We are gravely concerned about reports received from whānau in Tāmaki Makaurau and urgently call for an extension on enrolments for the Tāmaki Makaurau By-Election, ensuring that protections owed to voters under the NZ Bill of Rights Act 1990 are appropriately and adequately provided for.

**Debbie Ngarewa-Packer**  
Kaiārahi Takirua, Mema mō Te Tai Hauāuru



**Rawiri Waititi**  
Kaiārahi Takirua, Mema mō Waiariki

#### Next Steps

We request a formal response within 5 working days from the date of this letter, confirming:

- What immediate action the Commission and Minister are taking to address this issue;
- Whether the Commission intends to initiate a public investigation and corrective process;
- Whether the Crown intends to pause electoral reform legislation while this matter is resolved.

If no satisfactory response is received, we reserve the right to file for urgent judicial review without further notice.

This matter affects the legitimacy of New Zealand's democratic process. We urge immediate action to protect the voting rights of all citizens and to uphold the constitutional and Treaty obligations of the Crown.

Nā māua noa, nā

**Debbie Ngarewa-Packer**  
**Rawiri Waititi**  
*Co-leaders, Te Pāti Māori*

Nā māua, nā,

A handwritten signature in black ink, appearing to be 'R. Waititi', written over a horizontal line.

**Rawiri Waititi**  
Kaiārahi Takirua, Mema mō Waiariki

A handwritten signature in black ink, appearing to be 'Debbie Ngarewa-Packer', written in a cursive style.

**Debbie Ngarewa-Packer**  
Kaiārahi Takirua, Mema Paremata

31 July 2025

Debbie Ngarewa Packer and Rawiri Waititi  
Co-leaders of Te Pāti Māori

By email: [rawiri.waititi@parliament.govt.nz](mailto:rawiri.waititi@parliament.govt.nz)

Tēnā koutou

**RE: NOTICE OF INTENTION TO SEEK JUDICIAL REVIEW**

Thank you for your letter of 31 July 2025.

We understand you are giving notice of intention that judicial review proceedings may be commenced, but at this stage proceedings have not been filed in the High Court on the matters outlined in your letter.

We will aim to respond to the enrolment related matters you have raised within five working days.

Ngā mihinui



Karl Le Quesne  
Chief Electoral Officer

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## Update on enrolments for the local elections and by-election

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From EC Legal <[REDACTED]@Elections.govt.nz>

Date Fri 1/08/2025 5:44 PM

To EC Legal <[REDACTED]@Elections.govt.nz>

Bcc

[REDACTED]  
Lance Norman  
<secretary@maoriparty.org.nz>;

Tēnā koe party secretary,

We're aware that concerns have recently been raised on social media and in the media about the Electoral Commission's enrolment systems. This will no doubt have raised questions for you given that we are so close to the close of rolls for the local elections and there is an upcoming by-election in Tāmaki Makaurau.

I can assure you that our systems are working as they should be and we are on track for the roll extract for councils. As you would expect, we are continuing to process large volumes of enrolments and large numbers of people are being able to check their details online in readiness for local elections and the by-election. This week so far, we have received 30,554 enrolments and updates and 92% of these were online.

### Systems checks

We monitor our systems to alert us to failures and there is no indication of issues with our enrolment systems.

We have undertaken spot checks on recent transactions where people were unable to find their enrolment records using the '[Check your enrolment details](#)' service on our vote.nz website.

There are a few different reasons why someone might not find themselves. They could:

- not be enrolled
- be on the dormant roll
- be on the unpublished roll
- have submitted an enrolment application that is still being processed.

If they are correctly enrolled, they may not find themselves if they:

- make errors when manually typing their address, rather than using the address finder,
- enter an address that is different to the address in their enrolment record,
- enter a name or date of birth that does not match their enrolment details,
- use an auto-complete function on the web browser on their device and it enters incorrect or out of date information, or enters address information into the wrong fields.

The search is strict to maintain voter privacy. It is designed to ensure that an elector can only see the record we hold for them and that no one else can do a general search and see the details for another person. Small variations from the details we have on file can mean that people can't find their records.

### The dormant roll

The Electoral Act requires the Commission to undertake enrolment update inquiries before general and local elections to confirm electors' details and make sure the rolls are up to date before the elections. We are required to send correspondence to electors when they register or update their enrolment details and we have to send Māori Electoral Option information to Māori electors before

local and general elections. We also send EasyVote correspondence to provide information to electors about voting at parliamentary elections.

If at any time, correspondence from the Commission comes back 'gone no address/return to sender', and the whereabouts of the elector are not known, the Commission must by law, following any inquiries the Commission thinks fit, remove the elector from the main roll and place them on the dormant roll.

This is important for the accuracy and integrity of the electoral roll and ensures that voters are eligible to vote in the correct electorate for parliamentary elections, and the correct ward or area for local elections, where they live.

People on the dormant roll are still able to vote in general elections and by-elections for up to three years, but will need to cast a special vote (because they won't appear on the published roll).

To get a voting pack sent to them for the local elections, anyone on the dormant roll must have updated their details by close of play today. If they miss this date, they can still enrol right up to 10 October 2025, (the day before the close of the voting on 11 October 2025), and apply for a special vote from the local electoral officer.

### **Māori Electoral Option**

Māori electors can choose the Māori roll or the general roll when they first enrol to vote. After that, they can change rolls at any time, except in the three months before a general election or the triennial local elections, or before a parliamentary by-election.

We are in that three-month period now before triennial local elections, when electors can't change rolls. Applications to change rolls will be processed after the local elections.

As can be seen both in the [Enrol-online site](#) and the [enrolment form](#), roll choice – Māori roll or general roll – is up to each person. We don't put Māori voters on either roll by default and we won't change a person's roll without them making that choice for themselves.

### **Support is available**

There are instructions on the website advising people what to do.

If a person on the dormant roll checks their details online on the vote.nz website, they will not find their details, but instead will get the following message:

## **We need you to reconfirm your details with us**

You are not currently enrolled because we've previously tried to get in touch with you and didn't receive a response.

To re-enrol, please check your details and update any that are out of date.

**BACK**

**RECONFIRM NOW**

If a person is not enrolled, they enter details that do not match their record on the main or dormant roll, or they are on the unpublished roll, they will get the following message:

## No record found

Your search did not match any electoral enrolment records. Check that you typed all details correctly or try another search with an address where you lived previously.

**TRY AGAIN**

### What if I can't find my record?

You'll need to complete a new enrolment application. It's quick and easy to do. Just use one of the options below.

### Ways to enrol or update

#### Enrol with ID



Enrol online now using your New Zealand driver licence, New Zealand passport or RealMe verified identity. You'll need to answer some questions first, so we can check you're eligible to enrol.

#### Enrol without ID



Complete a form online and have it emailed or posted for you to sign and return. You'll need to answer some questions first, so we can check you're eligible to enrol.

### Are you on the unpublished roll?

In order to keep your information secure, if you are on the unpublished roll, you can't search for your enrolment details online. If you want to update your details with us, you can use the option below.

#### Update without ID



Complete a form online and have it emailed or posted for you to sign and return.

We are providing public information and media responses to reassure the public that the enrolment process is working as it should be and we will be continuing to put out information to encourage people to enrol and update their details. We have also added additional messages to our website and social media channels <https://vote.nz/enrolling/enrol-or-update/troubleshooting-your-enrolment/>.

If electors that are concerned about their enrolment or are experiencing problems finding their enrolment record on vote.nz contact you, please advise them to contact the Electoral Commission so we can help them. They can call freephone 0800 36 76 56 or send an email to [enquiries@elections.govt.nz](mailto:enquiries@elections.govt.nz)

Please feel free to also contact me if you have any questions.

Ngā mihi

Karl Le Quesne  
Chief Electoral Officer

6 August 2025

Debbie Ngarewa Packer MP and Rawiri Waititi MP  
Co-leaders of Te Pāti Māori

By email: [rawiri.waititi@parliament.govt.nz](mailto:rawiri.waititi@parliament.govt.nz)

Tēnā koutou

**RE: NOTICE OF INTENTION TO SEEK JUDICIAL REVIEW**

This letter is in response to the enrolment-related concerns raised in your letter of 31 July 2025. Crown Law will respond separately to a letter from Carson Fox Legal dated 1 August 2025.

Nothing has changed in recent weeks to the enrolment processes that we follow. The Electoral Commission (the Commission) is following the legislative processes for the roll inquiry (enrolment update) campaign conducted prior to local elections.

The campaign began in April with a mailout to 3.6 million voters and nationwide advertising. We followed up with text messages and emails to people whose enrolment details were out of date. The purpose was to inform Māori electors who wanted to change rolls for the local elections to do so by 10 July 2025 and for people to enrol or update their details by 1 August, so they would receive their voting papers for the local elections in the mail.

We planned for higher volumes of calls to our freephone line in the weeks before 10 July and 1 August. We have received hundreds of calls a day over the past few days, which is higher than expected. Search traffic on our [vote.nz](https://vote.nz) enrolment look-up service has been at relatively normal levels for an enrolment campaign, other than on 30 and 31 July (where it was about 10 times higher than normal).

The following information is provided to explain:

- how the electoral rolls must be maintained by the Commission for parliamentary and local elections
- how the rolls can be inspected and how an elector can check their enrolment details, and
- the circumstances in which electors' names must be removed from the rolls.

## **Registration of electors and the maintenance of electoral rolls**

The Commission is responsible for the registration of electors and maintaining the electoral rolls in accordance with Part 5 of the Electoral Act 1993 (the Act).

A person is eligible to enrol and vote if they are 18 years or older, a New Zealand citizen or permanent resident, and have lived in New Zealand continuously for 12 months or more.

By law, eligible electors must enrol, and keep their enrolment details up to date.

It is important for the accuracy and integrity of the electoral rolls that they are kept up to date, to ensure voters are correctly enrolled to vote in the electorate (or ward or area for local elections) where they have lived for the last month.

The Commission must maintain a main and dormant roll for each electorate. The main and dormant rolls are continuously updated on a daily basis and therefore change all the time.

As of 5 August, there are 3,316,761 electors on rolls for general electorates, and 298,667 electors on the rolls for Māori electorates. There are 113,402 people on dormant rolls. Of these, 98,703 are on dormant rolls for general electorates, and 14,699 are on dormant rolls for Māori electorates.

### **The dormant roll**

The dormant roll is the list of electors who have been removed from the main roll for a Māori or general electorate because they cannot be contacted at their place of residence. When correspondence from the Commission is returned, and the whereabouts of the elector is not known, the Commission must by law, following any inquiries the Commission thinks fit, remove the elector from the main roll and place them on the dormant roll.

The Commission is not able to write to electors to tell them they have been put on the dormant roll, as their current address is not known. However, where we have mobile numbers or email addresses, we will attempt to contact electors by text and email to encourage them to update their details prior to them being made dormant.

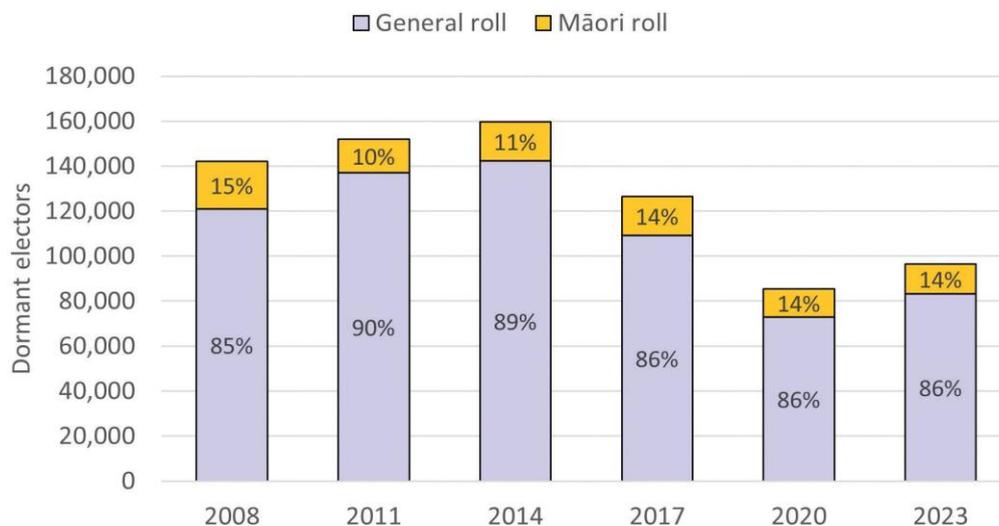
If correspondence is returned to sender due to an error with the postal delivery of correspondence, but the elector does in fact continue to reside at that address, the Commission can correct the removal from the roll under section 98(2) of the Act.

The dormant roll as it exists at polling day for the last general election must be available for public inspection at the Commission's offices.

If a person on the dormant roll checks their details online on the vote.nz website, they will not find their details and will receive a message that they need to reconfirm their details with us.

People on the dormant roll are still able to vote in parliamentary elections for up to three years after they are placed on the dormant roll, but need to cast a special vote because they do not appear on the printed roll.

The following graph provides a breakdown for people on the dormant general and Māori rolls, which shows the number of people on the dormant rolls has been declining for recent elections.



### The enrolment update campaign

By law the Commission must write to all registered electors before a general election and the triennial local body elections to check electors' details are up to date.

During an enrolment update campaign, we receive large numbers of returned mail from NZ Post marked "Gone no address" (GNA). A GNA notifies the Commission our correspondence could not be delivered to an elector at their address on the roll.

This is normally because an elector has moved address and not updated their enrolment record. The levels of GNAs we are receiving during this campaign are typical of what we usually see in a local election campaign. We are processing GNAs as we receive them. Where we get a GNA, electors remain on the roll while we try to contact them through email, text or an alternate address if we have this information. After four weeks, if we have not heard from the elector, e.g. the elector has not updated their details through a form or the online enrolment system, they will be put on the dormant roll.

By way of example, on 23 July, 12,496 electors were placed on the dormant rolls via this process. On 30 July, 8,622 electors were also placed on the dormant rolls via this process. If an elector in this group had checked their enrolment details using our [vote.nz](https://www.vote.nz) look-up service in mid-July, they would have found their record - but had they checked it after being placed on the dormant roll, their record would not appear.

The table below shows GNAs received, and electors placed on the dormant roll because they did not respond to follow up inquiries.

	NUMBER OF GNA	ELECTORS PLACED ON DORMANT ROLLS
2022 LOCAL ELECTIONS CAMPAIGN	133,022	67,949
2025 LOCAL ELECTIONS CAMPAIGN (TO 05/08/2025)	103,487	22,625

### Access to the main rolls

The main roll is the list of registered electors for a Māori or general electorate. The main rolls must be printed annually and are available for public inspection at the Commission’s offices and public libraries. The names of unpublished electors must not appear in the printed rolls. The main roll print for this year is as at 1 August 2025 and they will be available for public inspection from late August 2025.

In addition to the inspection of the main rolls, the law also allows any elector to inspect their own application for registration as an elector at the Commission’s offices.

As well as the legal right to inspect the rolls, the Commission enables electors to check their enrolment details on [vote.nz](https://www.vote.nz). This is a non-statutory service to help electors check if their enrolment details are up to date or if they need to update them.

There are a number of reasons why someone who believes they are enrolled might not find themselves using this service. They could:

- in fact not be enrolled
- be on the dormant roll
- be on the unpublished roll
- have submitted an enrolment application that is still being processed.

Even if a person is correctly enrolled, they may not find themselves if they:

- make errors when manually typing their address, rather than using the address finder
- enter an address that is different to the address in their enrolment record
- enter a first name and surname or date of birth that does not match their enrolment details

- use an auto-complete function on the web browser on their device and it enters incorrect or out of date information, or enters address information into the wrong fields.

To maintain voter privacy, the search must match the information contained in an elector's record. It is designed to ensure that an elector can only see the record we hold for them. Small variations from the details we have on file can mean that people can't find their records.

Anyone that is concerned about their enrolment or is experiencing problems finding their enrolment record on [vote.nz](http://vote.nz) can contact the Electoral Commission so we can help them. They can call freephone 0800 36 76 56 or send an email to [enquiries@elections.govt.nz](mailto:enquiries@elections.govt.nz)

### **Other reasons why a person's name must be removed from the roll**

The Commission can only change or remove a person's name from the roll in accordance with the requirements of the Act. In addition to the requirement to add electors onto the dormant roll if it appears they no longer reside at their enrolled address (explained above), the Commission must remove an elector from a roll in the following circumstances:

- An elector must be removed from the dormant roll when they re-enrol on a main roll.
- An elector must be removed from a roll when they enrol in a different electorate (after living there for one month).
- A Māori elector must be removed from a roll when they choose to transfer between the roll for a Māori electorate to the roll for a general electorate, or vice versa. If the choice is exercised during an exception period before an election, the change cannot be made until after the exception period.
- An elector must be removed from a roll when their death is notified to the Commission.
- An elector must be removed from a dormant roll after 3 years if they have not re-enrolled during this time period.
- An elector must be removed from a roll if they are put on the Corrupt Practices List.
- An elector must be removed from a roll if they are disqualified from registration under section 80.
- An elector who is not Māori must be removed from a roll for a Māori electorate.
- A person must be removed from a roll if they were registered by mistake, clerical error or as a result of false information.
- An elector can be removed from a roll following an objection process under section 95B.

## Māori Electoral Option

When first enrolling to vote, a person of Māori descent can choose the roll for the Māori or general electorate where they have lived for the last month. After that, Māori electors can change from the roll for the relevant Māori or general electorate at any time, except in the three months before a parliamentary general election or the triennial local elections, or before a parliamentary by-election. We are now in the three-month exception period prior to triennial local elections. Applications to change between the rolls for Māori or general electorates will be processed after the local elections.

A Māori elector's choice about whether they are enrolled for the relevant Māori or general electorate, is collected at step 4 of the enrolment form, which is used for applications to register as an elector and enrolment updates:

<hr/> <p><b>Step 4</b> Your roll</p> <p><b>This is an important choice.</b> To learn about Māori descent and roll choice, turn over to the QUESTIONS section </p> <hr/>	<p>.....</p> <p>Please tick <b>ONE</b> statement that applies to you.</p> <p><input type="radio"/> I am of Māori descent. Please enrol me on the <b>Māori roll</b>.</p> <p><input type="radio"/> I am of Māori descent. Please enrol me on the <b>general roll</b>.</p> <p><input type="radio"/> I am not of Māori descent. (You will be enrolled on the <b>general roll</b>.)</p> <p>.....</p>
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The questions section on the back of the form provides the following guidance:

### Māori descent and roll choice

For enrolment purposes, Māori descent means you are descended from a NZ Māori. This includes Chatham Island Māori, but not Cook Island Māori.

If you're of Māori descent, you can choose to enrol on the Māori roll or the general roll.

**Your choice is important.** The roll you choose to be on affects your electorate vote but not your party vote in parliamentary elections. If you're on the Māori roll, you'll vote for a candidate in a Māori electorate. If you're on the general roll, you'll vote for a candidate in a general electorate. The number of people on the Māori roll also affects the number of Māori seats in Parliament.

For local elections, if you're on the Māori roll and your council has a Māori ward or constituency, you'll vote for a candidate in the Māori ward or constituency.

You can change the roll you're on at any time except:

- in the 3 months before a general election,
- in the 3 months before the local elections held every 3 years, and
- during a parliamentary by-election if it puts you in the electorate where the by-election is being held.

People can also enrol or update online on [vote.nz](http://vote.nz), after verifying their identity using their NZ driver licence, NZ passport or RealMe verified ID. The online process has the same questions and guidance.

A person needs to tick the statement that applies to them. A person cannot identify as Māori at step 4 of the form without also selecting whether they wish to enrol for the relevant Māori or general electorate.

A person is unable to complete the Enrol Online process without completing step 4.

### **Voting in the local elections and the Tāmaki Makaurau by-election**

To receive a voting pack and cast an ordinary vote in the local elections, electors needed to be enrolled by Friday 1 August. But it's not too late to enrol after that. People can enrol right up to 10 October 2025, the day before the close of the voting period 11 October 2025, and apply for a special vote from the local electoral officer.

Similarly, to cast an ordinary vote in the by-election, electors needed to be enrolled in the Tāmaki Makaurau electorate by writ day, Wednesday 30 July. But it's not too late to enrol after that. People can enrol right up to the close of election day, Saturday 6 September. However, people on the dormant roll and people who enrol or update after 30 July will have to cast a special vote when they vote.

### **Electoral reform legislation**

Your letter raises concerns and seeks remedial action regarding electoral reform legislation. As an independent Crown entity, the Commission is not in a position to respond to the matters you have raised in relation to electoral reform legislation. The content and prioritisation of electoral reform legislation is a matter for Ministers, not the Commission.

Ngā mihi nui



Karl Le Quesne  
Chief Electoral Officer