

DECLARATION

1. Party name:

Party secretary name:

2. ELECTION EXPENSES LIMIT FOR THE PARTY

Did you contest the party vote?
Answer **YES** or **NO**

'YES' =
\$1,388,000

Number of electorate candidates
for the party

Number
\$32,600

Expenditure limit (incl GST)

Total

3. TOTAL PARTY ELECTION EXPENSES

Part A: Party advertisements promoted solely by the party

Part B: Party advertisements shared with candidates
or other parties

Part C: Authorised party advertisements promoted by
third parties

Total (A + B + C)

4. PARTY BROADCASTING ALLOCATION

TOTAL ALLOCATION TO THE PARTY:

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

5. TOTAL PARTY ALLOCATION EXPENSES

Part D: Party only allocation expenses

Part E: Party and candidate shared allocation expenses

Part F: Candidate only allocation expenses

Total (D + E + F)

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

SIGNATURE



DATE: DD / MM / YYYY

COMPLETING THE RETURN

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

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

CHECKLIST

Steps 1, 2 and 4 completed on this page

Parts A to C (step 3) completed

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

Party secretary signed and dated the return

All relevant supporting documentation supplied to auditor

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

Auditor's report enclosed

Representation letter enclosed, if used

FILING THE RETURN

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

The return can be filed:

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



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

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

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

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

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

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

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

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

Election expenses include:

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

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

TOTAL FOR PART C

Item description Provide a brief description of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as the name of the third party which promoted the advertising	Value \$0.00 (inc GST)
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EXAMPLE: Display Advertising Ltd: 13/9/2023 - 13/10/2023: 3 x Billboards: 2000mm x 1000mm Worker's United	\$1,200



PART D: PARTY ONLY BROADCASTING ALLOCATION EXPENSES

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

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

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

TOTAL FOR PART D

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



PART E: PARTY AND CANDIDATE SHARED BROADCASTING ALLOCATION EXPENSES

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

PROVIDE the following information below:

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

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

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

	TOTAL FOR PART E
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Supplier's name and street address	Invoice date or dates	Description of allocation of expenses	Value \$0.00 (inc GST)	% apportioned to party	% apportioned to candidate
EXAMPLE: Make Believe Television 84 Shortland Street Auckland 6000	1st and 10th of October 2023	Production costs	\$10,000	10%	90%
		13 September – 12 October 2023 TV placement costs on Channel A and Channel B, candidate John Smith	\$62,450	10%	90%
		1 – 13 October 2023 Radio placement costs on Radio X and Y	\$11,450	20%	80%
		20 – 30 September 2023 Social Media promotional posts	\$300	50%	50%



PART F: CANDIDATE ONLY BROADCASTING ALLOCATION EXPENSES

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

PROVIDE the following information below:

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

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

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

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

TOTAL FOR PART F

Supplier's name and street address	Invoice date or dates	Description of allocation of expenses	Candidate name	Value \$0.00 (inc GST)
EXAMPLE: Make Believe Television 84 Shortland Street Auckland 6000	1st and 10th of October 2023	Production cost	M Brown	\$10,000
		13 September – 12 October 2023 TV placement costs on Channel A and Channel B	T Smith	\$62,450
		1 – 13 October 2023 Radio placement costs on Radio X and Y	M Brown	\$11,450
		20 – 30 September 2023 Social Media promotional posts	T Smith	\$300



INDEPENDENT AUDITOR'S REPORT

To the Party Secretary of ACT New Zealand

Opinion

We have undertaken a reasonable assurance engagement of ACT New Zealand's (the "Party") compliance, in all material respects, with the requirement of Section 206I and 206L of the Electoral Act 1993 (the "Act") as evaluated against the Party's Election Expenses Return (the Return) for the period of 14 July 2023 to 13 October 2023.

In our opinion, in all material respects, the election expenditure as presented in the Return did not exceed the maximum amount prescribed by section 206C of the Electoral Act.

Basis for Opinion

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

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

Party Secretary's Responsibilities

The Party Secretary is responsible for:

- a) the preparation of the Return in accordance with the appropriate provisions of Section 206 of the Electoral Act 1993;
- b) identification of the risks that threaten the requirement of the Act identified above being met and controls which will mitigate those risks and monitor ongoing compliance
- c) providing us with the access to all information of which the Party Secretary is aware that is relevant to the preparation of the Return, additional information that we may request from the Party for the purpose of our compliance and unrestricted access to persons within the Party from whom we determine it necessary to obtain audit evidence.

Out independence and Quality Control

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

In accordance with the Professional and Ethical Standard 3 (Amended) issued by the New Zealand Audit and Assurance Standards Board, we maintain a comprehensive system of quality controls including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

BVO Audit

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www.bvoaudit.co.nz  @bvo-audit



Auditor's Responsibilities

Our responsibility is to express an opinion on the Party's compliance, in all material respects, with the requirements of section 206I and section 206L of the Electoral Act 1993, for the regulated period of 14 July 2023 to 13 October 2023. Our engagement has been conducted in accordance with SAE 3100 (Revised) *Compliance Engagements* issued by the New Zealand Auditing and Assurance Standards Board.

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

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

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

We are engaged to audit the Party's financial statements and for the compliance services on the Party's Donations and Loan Return. Other than these services, we have no relationship with, or interests in ACT New Zealand.

Who we Report to

This report is made solely to the Party Secretary. Our audit work has been undertaken so that we might state to the Party Secretary those matters 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 Secretary, for our audit work and for this opinion we have formed.

Blackmore Virtue & Owens

Blackmore, Virtue and Owens
AUCKLAND
5 March 2024





ACT New Zealand

Postal: PO Box 99651, Newmarket, Auckland 1149

Phone: 09 523 0470 Email: info@act.org.nz

www.act.org.nz

28 February 2024

Alex Houghton
BVO Audit
PO Box 9579
Newmarket
Auckland 1149

Dear Alex

Letter of Representation for Party Return of Expenses for the 2023 General Election

This representation letter is furnished in connection with the return of party election expenses and broadcasting allocation expenses for the 2023 general election (the return) by *ACT New Zealand* (the Party) made in accordance with sections 206I and 206IA of the Electoral Act 1993 (the Act) which has been subject to an assurance engagement and reported on by you in accordance with sections 206L and 206LA of the Act.

I understand that your assurance engagement was conducted in accordance with the relevant provisions of the Act and the applicable Auditing and Assurance Standards issued by the New Zealand Auditing and Assurance Standards Board.

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

- 1 The return has been prepared in accordance with the relevant provisions of the Act.
- 2 I am responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the return. I have done this, and all explanations or demonstrations of this to you have been complete and accurate.
- 3 All records, documents and accounts (records) have been kept by the Party (including subsidiary entities) and made available to you, and these materials will be retained in accordance with the requirements of the Act.
- 4 I have disclosed to you:
 - 4.1 any material transactions not disclosed in the records;
 - 4.2 the existence of all relevant agreements or activities relating to the Party's members of the previous Parliament, electorate candidates, subsidiary or closely connected political entities, third party promoters (whether registered or not), and other political parties (whether registered or not) or their electorate candidates;

- 4.3 any alleged, suspected or proven illegal activity under the Act or other legislation potentially relevant to the return or instances of non-compliance with applicable requirements;
 - 4.4 any outstanding disputed claims, matters with authorities, or planned or continuing litigation; and
 - 4.5 the fact of, and results from, any assessment made by me that considered whether the records of the Party may be materially misstated or incomplete for any reason; any design deficiencies in the compliance system and instances where that system has not operated as described.
- 5 I have sought, received, and hold in the Party's records confirmation from, or on behalf of, any Party members of the previous Parliament that all party advertisements published, or election expenses incurred by those members of Parliament have been disclosed to me, with adequate supporting records, for inclusion in this return.
- 6 The return contains the total returnable expenses of the Party for the 2023 general election whether paid or incurred before, during, or after the regulated period. The return includes all expenses, including apportioned expenses, and irrespective of the source of funds or entity paying for the activities concerned, and irrespective of whether or not an advertisement contained a promoter statement.
- 7 Parts A to C of the return's contents have been determined by considering, in the following sequence, these questions and the relevant provisions of the Act:
- 7.1 Was the advertising undertaken by the party secretary, or with their authority? [definition of **election expenses**, section 206(1)] (If no, advertising is not an election expense).
 - 7.2 If yes - did the advertising constitute **publishing**? [definition of **publish**, section 3D; definition of **election expenses**, section 206(1)] (If no, advertising is not an election expense).
 - 7.3 If yes - was that the publishing of a **party advertisement**? That is, did the advertisement encourage or persuade, or appear to encourage or persuade, voters to vote for the party, or against another party, or both? [definition of **party advertisement**, section 3(1); definition of **election expenses**, section 206(1)] (If no, advertising is not a party election expense).
 - 7.4 If yes - was the advertising undertaken (or deemed to be undertaken) during the regulated period (from 14 July 2023 to 13 October 2023)? [definition of **regulated period**, section 3B; definition of **election expenses**, section 206(1)] (If no, advertising is not an election expense).

- 7.5 If yes:
- 7.5.1 What expense was incurred in undertaking the advertising? [definition of **advertising expenses**, section 3E; definition of **election expenses**, section 206(1)]
 - 7.5.2 What cost was involved in respect of the preparation, design, composition, printing, distribution, postage and publishing of the party advertisement? [section 3E(1)(a)(i)]
 - 7.5.3 What was the reasonable market of any **material** used for or applied toward the party advertisement, including material provided free of charge, or below reasonable market value? [section 3E(1)(a)(ii)]
 - 7.5.4 Was the advertisement a **joint party advertisement** [section 206CB], or a **joint party and candidate advertisement** [section 206CC]? (If yes, the costs can be apportioned based on coverage).
 - 7.5.5 Was the advertisement published before the regulated period and continued to be published during the regulated period [section 206CA]? (If yes, the costs can be apportioned with the costs attributed to the regulated period counted).
- 7.6 Do any of the costs identified above fall within any of the election expense exceptions? [section 3E(1)(b)]
- 7.6.1 The conduct of any survey or public opinion poll (other than push-polling).
 - 7.6.2 Framework, other than a commercial framework, supporting a hoarding displaying the party advertisement.
 - 7.6.3 The labour of any person provided free of charge by that person.
 - 7.6.4 Replacement of election materials damaged in circumstances out of the party's control.
 - 7.6.5 Expenses, including running costs, of a vehicle used to display a party advertisement (provided payment was not made or promised) for the display of the advertisement on the vehicle.
 - 7.6.6 Allocations from the Electoral Commission of money for election broadcasting [definition of **election expenses**, section 206(1)(c)].
- If yes, that specific cost is not an election expense.
- 7.7 Where an apportionment of election expenses is given in the return:

- 7.7.1 the basis of apportionment is appropriate, and has been properly applied and recorded; and
- 7.7.2 the information contained in the Party's return is known to be consistent with that of the Party's electorate candidates, or the undertakings of other entities involved in the apportionment included in the records.

8 Where the Party received a broadcasting allocation for the 2023 general election Parts D to F have been determined by considering these questions and the relevant provisions of the Electoral Act 1993 (the Electoral Act) and Part 6 of the Broadcasting Act 1989 (the Broadcasting Act):

8.1 Was the allocation used by the Party to produce, broadcast or publish election programmes on television, radio or election advertisements on the internet for the 2023 general election? [definition of **election programme, broadcasting costs, production costs** and **publishing costs**, section 69(1) Broadcasting Act; definition of **election advertisement**, section 3A Electoral Act] (If no, advertising is not an allocation expense).

8.1.1 If the allocation was used for **broadcasting costs** - was the placement on television or radio during the **election period** (from 14 July 2023 to 13 October 2023)? [definition of **election period**, section 69(1) Broadcasting Act] (the allocation cannot be used for broadcasting costs on radio or television outside of the election period).

8.1.2 If the allocation was used for **publishing costs** - was the placement on the internet during the **election period**? (the allocation can only fund publishing costs during the election period. Parties can spend their own funds on internet placement costs before and during the election period and those costs must be declared as election expenses in Parts A-C if the election advertising was published in the regulated period (see 7.4 above)).

8.1.3 If the allocation was used for **production costs** what cost was involved in respect of the preparation, design, composition and creation of the programme or advertisement? [section 69(1) Broadcasting Act]. Parties can spend their own funds on production costs before and during the election period and those costs must be declared as election expenses in Parts A to C if the production costs are for election advertisements that were published in the regulated period (see 7.4 above)).

8.2 Was the allocation spent on any **advertising that promoted the party and a candidate** [section 70(2) of the Broadcasting Act and section 205EA and 206CC of the Electoral Act]? (If yes, the Party must report the total amounts spent on joint party and candidate advertising in Part E of the return and the percentage coverage provided to the Party and candidate. The candidate will need to report the value apportioned to the candidate

as candidate election expenses and a donation from the Party in the candidate's return of expenses and donations).

8.3 Was the allocation spent on **advertising that solely promoted a candidate** [section 70(3) of the Broadcasting Act]? (If yes, the Party must report the amounts spent on candidate only advertising in Part F of the return and the candidate will need to include the costs as candidate election expenses and a donation from the party in the candidate's return of expenses and donations).

8.4 Has the Party reported details of all accounts sent by the Party to the Electoral Commission under section 80B(1) of the Broadcasting Act in respect of expenditure of the party's allocation? [section 206IA of the Electoral Act]. The Commission pays suppliers' invoices that have been certified by an authorised party official as payable from the party's broadcasting allocation. With the exception of internet advertising placement costs paid directly by the party (for example, Facebook promoted posts), payments are made to suppliers and no money is paid directly to parties in accordance with the requirements of section 80B of the Broadcasting Act.

9 Any and all misstatements you have identified during the course of your assurance engagement have been adjusted in the final return.

10 I have completed my own procedures, distinct from your assurance engagement processes, to evaluate the accuracy and completeness of the return.

11 The return is free of any material misstatements or omissions.

These representations are made in terms mutually agreed between us, and to supplement information obtained by you from the records of the Party and to confirm information given to you orally.

Yours sincerely



Danae Smith
Party Secretary

28 February 2024

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