

## 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

13 / 3 / 24

## 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](mailto: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](http://www.elections.nz).

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

## PART A: PARTY ADVERTISEMENTS SOLELY PROMOTING THE PARTY

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

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

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

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

**Election expenses include:**

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

**Instructions on how to Complete Part A:**

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

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

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

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

**TOTAL FOR PART A**

<b>Item description</b> <small>Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate</small>	<b>Value \$0.00</b> <b>(inc GST)</b>
EXAMPLE: Display Billboards Ltd: 13/09/2023 – 13/10/2023: 3 x Billboards: 2000mm x 1000mm	\$1,200







**Item description**

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

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







## PART B: PARTY ADVERTISEMENTS SHARED WITH CANDIDATES OR OTHER PARTIES

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

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

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

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

**Election expenses include:**

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

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

**TOTAL FOR PART B**

<b>Item description</b> Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as name of candidate(s) and any other party featured in the advertising	<b>Total cost (inc GST)</b> Including preparation, design, composition, printing, publishing and postage	<b>% apportioned as party expense</b>	<b>Value \$0.00 (inc GST)</b>
EXAMPLE: Display Billboards Ltd: 13/09/2023 – 13/10/2023: 3 x billboards: 2000mm x 1000mm, Candidates: M Brown, Growth Party & T Smith, Neutral Party	\$6,000	20%	\$1,200

















**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**

<p style="text-align: center;"><b>Item description</b></p> <p style="text-align: center;">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</p>	<p style="text-align: center;"><b>Value \$0.00 (inc GST)</b></p>
<p>EXAMPLE: Display Advertising Ltd: 13/9/2023 - 13/10/2023: 3 x Billboards: 2000mm x 1000mm Worker's United</p>	<p>\$1,200</p>







## 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**

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



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

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%



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

## PART F: CANDIDATE ONLY BROADCASTING ALLOCATION EXPENSES

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

PROVIDE the following information below:

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

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

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

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

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







# Lennie & Associates

## Chartered Accountants

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New Zealand

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### INDEPENDENT ASSURANCE REPORT

#### To the Party Secretary of Animal Justice Party Aotearoa NZ Incorporated

##### Qualified Opinion

We have undertaken a reasonable assurance engagement of the Party Expenses Return for the 2023 General Election (“the return”) of Animal Justice Party Aotearoa NZ Incorporated (“the Party”).

The purpose of the engagement is to determine the Party’s compliance, in all material respects, with the requirements of the Electoral Act 1993, section 206I (return of party’s election expenses) during the regulated period 14 July to 13 October 2023, and section 206IA (return of party’s allocation expenses) for the period 10 September (Writ Day) to 13 October 2023 (“the requirements”).

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph below, the position stated in the return in respect of:

- a) the requirement that the Party’s total election expenses did not exceed the maximum amount prescribed by section 206C is correct, and
- b) the Party’s broadcasting allocation expenses is, in all material respects, correct.

##### Basis for Qualified Opinion

We conducted our engagement in accordance with Standard on Assurance Engagements (SAE) 3100 (Revised) Compliance Engagements issued by the New Zealand Auditing and Assurance Standards Board, and believe the evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

We were unable to obtain sufficient appropriate evidence about the Party’s compliance in respect of the following matters:

- Funds outside of the Party may have been used to settle election expenses and our access to information regarding such expenses is deficient.
- Materials used for advertisements may have been provided free of charge, or below reasonable market value and there are no practical audit procedures to determine whether they have been comprehensively recorded or not.
- The correct accounting for election expenses between candidates and the Party may be incomplete.

We were unable to satisfy ourselves by alternative procedures, therefore qualify our conclusion in this regard.

## **Party Secretary's Responsibilities for the Return**

The Party Secretary is responsible on behalf of the Party for:

- a) The compliance activity undertaken to meet the requirements.
- b) Identification of risks that threaten compliance with the requirements being met, and controls which will mitigate those risks and monitor ongoing compliance.

## **Our Independence and Quality Control**

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

In accordance with the Professional and Ethical Standard 3 (Amended), we maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## **Assurance Practitioner's Responsibilities**

Our responsibility is to express an opinion on, and SAE 3100 (Revised) requires that we plan and perform our procedures to obtain reasonable assurance about, whether the Party has complied, in all material respects, with the requirements.

We perform procedures in order to obtain evidence about the compliance activity and controls implemented to meet the requirements. The procedures selected depend on our judgement, including the identification and assessment of risks that material non-compliance with the requirements is likely to arise.

Other than in our capacity as the Party's independent assurance practitioner, we have no relationship with, or interests in, the Party.

## **Inherent Limitations**

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

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

## **Restricted Use**

This report has been prepared for use by the Party Secretary for the sole purpose of establishing whether the Party has complied with the requirements. No responsibility is accepted by us for any reliance on this report by any person other than the Party Secretary, or for any other purpose other than that for which it was prepared.



Lennie & Associates  
Auckland  
13 March 2024





**13 March 2023**

Lennie & Associates

Chartered Accountants

PO Box 128-246, Remuera, Auckland 1541, New Zealand

Level One, 10 Manukau Road, Newmarket, Auckland 1023, New Zealand

### **LETTER OF REPRESENTATION FOR PARTY DONATIONS AND LOANS RETURN FOR 2023**

This representation letter is furnished in connection with the return of party donations and loans for the 2023 calendar year by Animal Justice Party Aotearoa NZ Incorporated made in accordance with sections 210 and 214C of the Electoral Act 1993 (the Act) as at 31 December 2023, which has been subject to an assurance engagement and reported on by you in accordance with sections 210A and 214D of the Act.

Please note, a number of changes have recently been made to the reporting of party donations in the Act which came into effect on 1 January 2023. These changes apply for the party donations and loans return for the year ending 31 December 2023.

In accordance with the changes, an auditor's report on the annual return of party donations is required if the total amount of donations received exceeds \$50,000, or the party secretary has entered at least one party loan during the year or has an unpaid balance exceeding \$15,000 on a loan entered into during any previous year. An auditor's report on the annual return of party loans is required unless it is a nil return.

I understand that the 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 (SAE 3100 Assurance Engagements on Compliance).

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

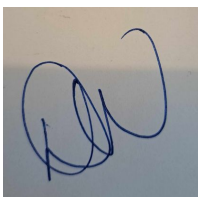
- 1 The return has been prepared in accordance with the relevant provisions of the Act.
- 2 I acknowledge my responsibility for the preparation of the return in compliance with the Act, including identifying the risks that threaten the compliance requirements being met, and designing, implementing and maintaining internal controls to mitigate those risks, including the risk of fraud, so that those risks will not prevent compliance with the Act.
- 3 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.

- 4 All information, such as records, documentation, and other matters of which the Party is aware are relevant to the assurance engagement 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.
- 5 For all donations over \$50 (other than anonymous donations), I have established and implemented processes to ensure that all reasonable steps in the circumstances have been taken to check whether a donation is made by or on behalf of an overseas person or includes a contribution made by or on behalf of an overseas person.
- 6 I have disclosed to you to the best of my knowledge:
  - 6.1 any material transactions not disclosed in the records;
  - 6.2 any alleged, suspected or proven illegal activity under the Act or other legislation potentially relevant to the return or instances of non-compliance with applicable requirements;
  - 6.3 the fact of, and results from, any assessment made by me that considered whether the records of the Party may be materially misstated or incomplete for any reason;
  - 6.4 any deficiencies in internal control relevant to the assurance engagement that are not clearly trivial and inconsequential of which I am aware; and
  - 6.5 any events subsequent to the date of this letter that could have a significant effect on your conclusion/opinion in your assurance report.
- 7 I have provided you with:
  - 7.1 any additional information that you requested from the Party for the purposes of the assurance engagement; and
  - 7.2 unrestricted access to persons within the Party from whom you determined it necessary to obtain evidence.
- 8 The return contains the total returnable donations received by the Party in the 2023 calendar year or for parties registered during 2023, from the date of registration to 31 December. The return includes:
  - 8.1 donations in the form of money, goods or services paid for by others, discounts given on goods or services provided to the party, premiums paid in respect of good or services provided by the party, and credit provided to the party at terms more favourable than the prevailing commercial terms, including the value of GST on any of those items;
  - 8.2 donations of more than \$5,000 in aggregate from an individual donor;
  - 8.3 donation contributions of more than \$1,500 from an individual contributor that add up to more than \$5,000 in aggregate from that contributor;
  - 8.4 anonymous party donations of more than \$1,500 or more than \$50 in any case where the party secretary has reasonable grounds to suspect the donor is an overseas person;
  - 8.5 overseas donations of more than \$50;
  - 8.6 donation contributions from an overseas person of more than \$50;
  - 8.7 payments received from the Electoral Commission of donations protected from disclosure;
  - 8.8 the number of, and aggregate amount of, anonymous donations of \$1,500 or less;

- 8.9 the number of, and aggregate amount of, donations not exceeding \$1,500;
  - 8.10 the number of, and aggregate amount of, donations of more than \$1,500 but not more than \$5,000;
  - 8.11 a breakdown of all donations received showing the amounts received as monetary and non-monetary donations.
- 9 The return includes:
- 9.1 any loans entered into during the year that exceed \$15,000;
  - 9.2 any loans exceeding \$15,000 entered into in any previous year that have an unpaid balance exceeding \$15,000 as at 31 December 2023;
  - 9.3 any loans entered into during the year of less than or equal to \$15,000 if the loan exceeds \$15,000 when aggregated with all other loans entered into during the year by the same lender and any unpaid balances of any loans from the same lender in any previous year; and
  - 9.4 the number and aggregate amount of all other loans entered into during the year of not less than \$1,500 and not more than \$15,000.
- 10 The return's contents have been determined by considering the questions set out in the Appendix to this letter and the relevant provisions of the Act.
- 11 Where an assessment has been made of the reasonable market value of a donation, the basis of the assessment is fair and appropriate, and has been properly applied and recorded.
- 12 Any and all misstatements you have identified during the course of your assurance engagement have been adjusted in the final return.
- 13 I have completed my own procedures, distinct from your assurance engagement processes, to evaluate the accuracy and completeness of the return.
- 14 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



*Danette Wereta*  
General Secretary

## APENDIX to Letter of Representation

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

1. What benefits to the party were donations? [sections 3, 207 and 207A]	
<i>Was the donation made to the party or to any person or organisation on behalf of the party where there are reasonable grounds to believe that the donation was intended for the benefit of the party?</i>	The <b>party</b> is the registered political party. Apart from candidate donations, all donations received throughout the party administration whether at the national or local level (or other subsidiary entities) must be recorded as being received by the party. The only segment of political parties recognised distinctly in electoral law is <b>candidates</b> .
<i>What gifts of money did the party receive?</i>	<b>Donations</b> include any money donated to the party, regardless of method of payment. This includes <b>donations protected from disclosure</b> . <b>Donations</b> can also include paying for something.
<i>What gifts of goods or services did the party receive?</i>	Goods or services donated to the party that have a reasonable market value of greater than \$1,500 (other than free labour) or of \$50 where goods or services are donated by an overseas person, are donations, including GST.
<i>What was the difference between the contract price and the reasonable market value (including GST) of any goods or services provided to the party at a discount?</i>	Where the reasonable market value is more than \$1,500, or \$50 where the donor is an overseas person, the difference in value (discount) is a donation.
<i>What was the difference between the contract price and the reasonable market value (including GST) of any goods or services provided by the party at a premium?</i>	The difference in value (premium) is a donation.
<i>What was the value to the party of the terms and conditions of any credit provided to the party on more favourable terms and conditions than prevailed at the time?</i>	The value to the party of the more favourable terms and conditions is a donation.

<p><i>Do any of the donations identified above, or components of those donations, fall within the party donation exclusions?</i></p>	<p>A <b>party donation</b> does not include:</p> <ul style="list-style-type: none"> <li>the labour of any person provided free of charge by that person</li> <li>goods or services provided free of charge, or which have a reasonable market value of \$1,500 or less or of \$50 or less if the goods or services are being provided by an overseas person</li> <li>any candidate donation that is included in a candidate donation return filed under section 209</li> </ul> <p>Do not include these items in the calculation of party donations. [section 207 definition of <b>party donation</b> at paragraph (b)]</p>
<p><b>2. Apart from donations protected from disclosure, which persons made donations to the party and which persons made contributions to a donation?</b> [section 210(1)]</p> <p><b>E:</b> whether an intermediary is a <b>transmitter</b> of a donation on behalf of a donor, or is a <b>donor</b> making a donation funded from contributions, will be a question of fact taking into account all of the provisions pertaining to <b>transmitters</b> and <b>contributions</b>.</p>	
<p><i>Did person A make the donation directly to the party (or any person or body of persons if there are reasonable grounds to believe that the donation is intended for the benefit of the party)?</i></p>	<p>If yes:          Person A is a “donor” and made a “donation”.          Include this donation in the calculation of donations from person A.          [section 207 definition of <b>donor</b> and definition of <b>party donation</b>]</p>
<p>If no:  <i>Did person A give their donation to another person or organisation (person B) to forward on (transmit) to the party?</i></p>	<p>If yes:          Person A is a “donor” and made a “donation”. Include this donation in the calculation of donations from person A.          Person B is a “transmitter” and is not a donor. Do not include this transmission in the calculation of donations or contributions from person B.          [section 207 definition of <b>donor</b> and definition of <b>transmitter</b>, and section 207B]</p>
<p>If no:  <i>Did person A give their donation to another person or organisation (person C) with the knowledge or expectation that it would be wholly or partly applied to funding a donation to the party?</i></p>	<p>A is a “contributor” and made a “contribution to a donation”. Include this contribution in the calculation of contributions to donations from person A.          C is a “donor” and made a “donation”. Include the donation that person A contributed to (that is, the entire donation that was given to the party by person C) in the calculation of donations from person C.          207 definition of <b>contribution</b> and definition of <b>contributor</b>, and section 207C]</p>

<b>3. Which donations must be included in the return? [section 210]</b>	
<p>Donors donated more than \$5,000 in aggregate during the calendar year?</p> <p>Includes any donations made through a transmitter. [section 210(1)(a)]</p>	<p>Include these donations in the return in <b>Part A</b></p>
<p>Did the party disclose donations exceeding \$20,000 during the specified period (1 January to 13 October) in election year? [section 210C]</p>	<p>Include these donations in the return in <b>Part A</b></p>
<p>Which contributors to donations made contributions exceeding \$1,500 during the calendar year, which when aggregated exceeded \$5,000? [section 210(1)(b)]</p>	<p>Include these contributions in the return in <b>Part B</b></p>
<p>Which anonymous donations exceeded \$1,500 or \$50 in any case where the party secretary has reasonable grounds to suspect the donor is an overseas person, and who was the excess returned or paid to? [sections 207, 207I and 210(1)(c)]</p>	<p>Include these donations in the return in <b>Part C</b></p>
<p>Which donations made by overseas persons exceeded \$50 in aggregate during the calendar year, and who was the excess returned or paid to?</p> <p>Parties are not allowed to accept donations or contributions over \$50 from an overseas person.</p> <p>An overseas donor or contributor is any of the following:</p> <ul style="list-style-type: none"> <li>● a person who lives outside New Zealand and is not a New Zealand citizen or on an electoral roll</li> <li>● a body corporate that is incorporated outside New Zealand</li> <li>● an unincorporated body that has its head office or main place of business outside New Zealand.</li> </ul> <p>For all donations over \$50 (other than anonymous donations), the party secretary has an obligation to take all reasonable steps to check whether a donation is made by or on behalf of an overseas person or includes a contribution made by or on behalf of an overseas person.</p> <p>The party secretary should keep records of all donations and the checks taken, which may include:</p> <ul style="list-style-type: none"> <li>● checking the name and address details of individual donors against the electoral roll</li> <li>● checking whether a donor company is on the New Zealand Companies Register</li> <li>● for any unincorporated body, ensuring that the unincorporated body is actually the donor and not individuals within it and seeking information or confirmation that its head office or principal place of business is in New Zealand</li> <li>● ensuring that online donation forms require donors and any contributors to give their residential address and/or affirm the donation is not made by or on behalf of an overseas person</li> <li>● for larger donations, seeking copies of documents such as incorporation certificates, citizenship certificates, passports, trust deeds or written confirmation from donors themselves.</li> </ul>	<p>Include these donations in the return in <b>Part D</b></p>

[sections 207K, and 210(1)(d)]	
<i>Which contributors who are overseas persons made a contribution of more than \$50 during the calendar year to any party donation?</i> [sections 207K(3) and 210(1)(da)]	these donations in the return in <b>Part E</b>
<i>How much did the party receive from the Electoral Commission in payments of donations protected from disclosure and how much interest was included in those payments?</i> [sections 208D and 210(1)(e)]	these donations in the return in <b>Part F</b>
<i>How many other donations were received under the following categories and what was the total value of all donations for each category?</i> <ul style="list-style-type: none"> <li>● anonymous donations of \$1,500 or less</li> <li>● donations of less than \$1,500</li> <li>● donations of more than \$1,500 but not more than \$5,000</li> </ul> [sections 210(1)(f) and 210(6A)(a)-(c)]	these donations in the return in <b>Part G</b>
<i>What is the breakdown of the aggregate of total donations received and reported by the party in Parts A, C, D, F and G of the return by:</i> <ul style="list-style-type: none"> <li>● total party donations received in money</li> <li>● total other party donations received non-monetary)</li> </ul> [section 210(6B)(g)]	this breakdown on the front page of the return at <b>step 2</b>

4. What loans entered into by the party must be disclosed? [Part 6B]	
<i>What loans has the party entered into?</i>	A <b>loan</b> is a written or oral agreement or arrangement under which a lender lends money, or agrees to lend money in the future, to a party. This does not include money lent by a registered bank at a commercial interest rate. Credit cards and overdraft facilities with registered banks are also excluded. [section 212]
5. Who has entered into the loan on behalf of the party?	
<i>Has the party secretary entered into the loan?</i>	party secretary can enter into a loan on behalf of the party. [section 213]
6. What is the value of the loan entered into?	
<i>Is the loan amount or the unpaid balance of the loan used for reporting purposes?</i>	Both the loan amount and the unpaid balance of the loan amount (if any) at 31 December should be recorded.
<i>What loans have to be aggregated?</i>	If the value of all loans from the same lender during the year plus any unpaid balances of any loans provided by the same lender during any previous year exceed \$15,000, the loan amounts should be aggregated. [section 214C(1)(b)]
7. Which loans must be included in the return? [section 214C]	
<i>From what date must loans be accounted for?</i>	secretary must keep records of all party loans entered into. Records of each loan have to be retained for three years after the annual return following repayment of the loan.
<i>Did the party enter into any loans of more than \$15,000 during the calendar year (including any loans exceeding \$30,000 that have been disclosed during the year under section 214F)?</i> <i>Did the party enter into any loans of more than \$15,000 in the previous year that have an unpaid balance of more than \$15,000 as at 31 December?</i> <i>Did the party enter any loans of \$15,000 or less, but that exceed \$15,000 when aggregated with all other loans from the same lender during the year or unpaid balances of loans from the same lender in any previous year?</i> [section 214C(1)(a) and (b)]	each of these loans in the return in <b>Part H</b> and provide the total of the aggregated loan amount from the same lender.



<p><i>How many other loans were entered into during the year that were each less than \$1,500 and not more than \$15,000?</i></p> <p>[section 214C(1)(c)]</p>	<p>Include the number of loans and the total amount of the loans in <b>Part I</b>.</p>
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