

## DECLARATION

1. Party name:

Party secretary name:

## 2. ELECTION EXPENSES LIMIT FOR THE PARTY

Did you contest the party vote? Answer <b>YES</b> or <b>NO</b>	<input type="text" value="Yes"/>	YES = \$1,388,000	<input type="text" value="\$1,388,000"/>
Number of electorate candidates for the party	<input type="text" value="13"/>	Number x \$32,600	<input type="text" value="\$423,800"/>
Expenditure limit (inc GST)		Total	<input type="text" value="\$1,811,800"/>

## 3. TOTAL PARTY ELECTION EXPENSES

<b>Part A:</b> Party advertisements promoted solely by party	<input type="text" value="\$92,299.34"/>
<b>Part B:</b> Party advertisements shared with candidates or other parties	<input type="text" value="\$22,895.53"/>
<b>Part C:</b> Authorised party advertisements promoted by third parties	<input type="text" value="\$0.00"/>
Total (A + B + C)	<input type="text" value="\$115,194.87"/>

## 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

<b>Part D:</b> Party only allocation expenses	<input type="text" value="\$82,535.18"/>
<b>Part E:</b> Party and candidate shared allocation expenses	<input type="text" value="\$50,478.31"/>
<b>Part F:</b> Candidate only allocation expenses	<input type="text" value="\$3,826.63"/>
Total (D + E + F)	<input type="text" value="\$136,840.12"/>

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:

## 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 initialed 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**

To add more rows to this sheet: Enable Content, then click on the Button to insert 1 or 5 rows. Repeat to add more.

## 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

\$92,299.34

Item description Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate	Value \$0.00 (inc GST)
EXAMPLE: Display Billboards Ltd: 13/09/2023 - 13/10/2023: 3 x Billboards: 2000mm x 1000mm	\$1,200.00
Sign Network Limited - LAM + CHCH Signage   1200x800mm	\$1,572.51
Print Warehouse 2021 Limited - The Opportunities Party 2400mm x 1200mm signs x 20	\$372.14
Torque Digital Limited - Item Name: 2400 x 1200 Corflutes x 30 & 1200 x 800 corflutes x 90	\$2,226.11
Phantom Billstickers - Production and placement of billstickers for September & October 2023	\$24,724.88
Stuff - 03/10/2023 - Advertising in the Press	\$5,485.50
Iris Wood Design - Inhouse contractor - Freelance Campaign Design 14 July - 13 October	\$2,940.00
Anna Heywood - Inhouse contractor - Social Media/Content Manager 14 July - 13 October	\$12,240.00
Meta - Internet Ad placements 14 July - 13 October not claimed in Broadcasting Allocation	\$15,761.12
Google - Internet Ad placements 14 July - 13 October not claimed in Broadcasting Allocation	\$8,039.76
Aro Digital - Sep/Oct Additional Internet Media Promotion Outside Broadcasting Allowance	\$16,449.28
Party only flyers, Ben Wylie, Hutt South	\$324.79
Facebook and Instagram boosting for Party July 14 - Oct 13, Namoi Pocock, Hamilton West	\$741.11
TOP Merchandise, Shai Navot, Upper Harbour	\$109.90
Flyers & Posters (8000 flyers + 50 posters), Ben Peters, Dunedin	\$1,192.39
Photographer, Ben Peters, Dunedin	\$50.00
Hoarding Materials, Ben Peters, Dunedin	\$69.85

To add more rows to this sheet: Enable Content, then click on the Button to insert 1 or 5 rows. Repeat to add more.

## 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

\$ 22,895.53

Item description Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as name of candidate(s) and any other party featured in the advertising	Total cost (inc GST) Including preparation, design, composition, printing, publishing and postage	% apportioned as party expense	Value \$0.00 (inc GST)
billboards: 2000 x 1000mm, Candidates: M Brown, Growth Party & T Smith, Neutral Party	\$6,000.00	20%	\$1,200.00
Full Page Ad 29/09/2023 Rangitoto Observer, Abe Gray, North Shore	\$575.00	50%	\$287.50
TOP Signs/Hoardings, Alex Corkin, Hamilton East	\$438.00	67%	\$293.46
Riverbank Market Stall Fees, Ben Wylie, Hutt South	\$190.00	50%	\$95.00
Hoardings corflute printing, Ben Wylie, Hutt South	\$753.48	50%	\$376.74
Booklets - 40000 delivered, Ben Wylie, Hutt South	\$6,050.94	80%	\$4,840.75
Flyers, business cards and pens, Ben Wylie, Hutt South	\$321.84	50%	\$160.92
Cost of printing 5000x flyers and 2000x Bookmarks - 5/05/2023, Ciara Sw	\$783.15	50%	\$391.58
Cost of printing 5000x A4 letters - 17/07/2023, Ciara Swords, Mt Albert	\$553.15	50%	\$276.58
Cost of printing 5000x Flyers - 04/09/2023, Ciara Swords, Mt Albert	\$647.45	50%	\$323.73
Cost of printing 5000x Flyers - 20/09/2023, Ciara Swords, Mt Albert	\$647.45	50%	\$323.73
Cost of printing 1000x DL Flyers - 27/09/2023, Ciara Swords, Mt Albert	\$213.68	50%	\$106.84
Promotional Magnetic Car Sign - Purchased in 2020, Ciara Swords, Mt Alb	\$28.74	50%	\$14.37
Two handheld promotional flags - Purchased in 2020, Ciara Swords, Mt A	\$133.40	50%	\$66.70
Car ferry tickets for hoardings, Damian Sycamore, Auckland Central	\$404.00	90%	\$363.60
Signage for bike trailer (Sign Maidens), Damian Sycamore, Auckland Cent	\$235.74	90%	\$212.17
Hoarding gear, Damian Sycamore, Auckland Central	\$300.00	90%	\$270.00
Britomart Market stall, Damian Sycamore, Auckland Central	\$45.00	90%	\$40.50
Queenstown Screenprinting Tshirts 17/08/20, Jessica Hammond, Ohariu	\$868.71	50%	\$434.36
Sign Foundry Car wrapping 01/09/2020, Jessica Hammond, Ohariu	\$887.71	50%	\$443.86
Facebook advertising 05/08/2023, Jessica Hammond, Ohariu	\$8.15	50%	\$4.08
Print warehouse Hoardings 21/08/2023, Jessica Hammond, Ohariu	\$532.91	50%	\$266.46
Print warehouse Hoardings 21/08/2023, Jessica Hammond, Ohariu	\$380.65	50%	\$190.33
Riegers Print and Copy Fliers 09/10/2023, Jessica Hammond, Ohariu	\$930.37	50%	\$465.19
Riegers Print and Copy Fliers 09/10/2024, Jessica Hammond, Ohariu	\$535.00	50%	\$267.50
Facebook advertising 06/10/2023, Jessica Hammond, Ohariu	\$20.00	50%	\$10.00
Shared cost of hoardings 7 August 2023, Megan Owen, Waikato	\$292.00	50%	\$146.00
Star Media - 26 x 9x4 adverts (weekly from 13th July - 5th October 2023),	\$3,946.80	5%	\$182.16
Shout Media - 900x1300 Street Posters (31st July-13th October 2023), Ra	\$2,495.50	49%	\$1,212.10
Sign Network:16 x 1200x800, 5 x 2400x1200 and 20 x 900x600 (1	\$2,497.46	36%	\$906.96
Facebook advertising: Multiple posts about myself and The Opportunities	\$277.04	50%	\$138.52

Torque Digital, Hoardings, Shai Navot, Upper Harbour	\$235.75	50%	\$117.88
Broderick Printing, 15,000 flyers, Shai Navot, Upper Harbour	\$982.10	50%	\$491.05
Torque Digital, Hoardings, Shai Navot, Upper Harbour	\$141.45	50%	\$70.73
Torque Digital, Hoardings, Shai Navot, Upper Harbour	\$188.60	50%	\$94.30
Facebook promotional posts x 8 between 25 September - 13 October 202	\$1,063.76	50%	\$531.88
Flyer printing x16,000, Nina Su, Epsom	\$1,686.61	50%	\$843.31
Torque Digital, Hoardings, Nina Su, Epsom	\$339.15	50%	\$169.58
Canta Magazine 4 Full page adverts: Issue 8, 9, 10 and 11 (July - Septemb	\$3,833.00	70%	\$2,683.10
Go Media - Vote TOP CHCHLED30 Bealey Avenue Digital Billboard (Sep 18	\$5,539.17	50%	\$2,769.59
Splat Media - Vote TOP Digital Marketing July 2023, Raf Manji, Ilam	\$2,875.00	70%	\$2,012.50



To add more rows to this sheet: Enable Content, then click on the Button to insert 1 or 5 rows. Repeat to add more.

## 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

**\$82,535.18**

<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>
EXAMPLE: Make Believe Television 84 Shortland Street Auckland 6000	1st and 10th October 2023	Production costs	\$10,000.00
		13 September - 12 October 2023	\$62,450.00
		TV placement costs on Channel A and Channel B 1 October - 13 October 2023	\$11,450.00
		Radio placement costs on Radio X and Y 20 - 30 September 2023	\$300.00
		Social Media promotional posts	
Aro Digital - Level 2, 232 Oriental Parade, Wel	20/06/2023	Initial creative production costs	\$14,375.00
Aro Digital - Level 2, 232 Oriental Parade, Wel	21/06/2023	Creative production costs	\$5,750.00
Aro Digital - Level 2, 232 Oriental Parade, Wel	1/07/2023	Creative production costs	\$5,750.00
C Ayliffe Creative Ltd - Flat 2, 656 Manukau Rd	28/08/2023	TOP Campaign video production	\$5,212.02
Aro Digital - Level 2, 232 Oriental Parade, Wel	1/08/2023	Creative production costs	\$5,750.00
Aro Digital - Level 2, 232 Oriental Parade, Wel	1/09/2023	Creative production costs	\$5,750.00
Google NZ - Level 4, 12 Madden Street, Auckla	11/09/2023	Internet Ad placement	\$1,000.00
Meta Platforms - Merrion Road, Dublin, Ireland	12/09/2023	Facebook ad placement	\$794.59
Google NZ - Level 4, 12 Madden Street, Auckla	12/09/2023	Internet Ad placement	\$1,000.00
Google NZ - Level 4, 12 Madden Street, Auckla	13/09/2023	Internet Ad placement	\$1,000.00
Google NZ - Level 4, 12 Madden Street, Auckla	13/09/2023	Internet Ad placement	\$1,000.00
Meta Platforms - Merrion Road, Dublin, Ireland	13/09/2023	Facebook ad placement	\$1,250.00
Google NZ - Level 4, 12 Madden Street, Auckla	14/09/2023	Internet Ad placement	\$1,000.00
Google NZ - Level 4, 12 Madden Street, Auckla	14/09/2023	Internet Ad placement	\$1,000.00
Google NZ - Level 4, 12 Madden Street, Auckla	15/09/2023	Internet Ad placement	\$1,000.00
Meta Platforms - Merrion Road, Dublin, Ireland	16/09/2023	Facebook ad placement	\$4,709.83
Google NZ - Level 4, 12 Madden Street, Auckla	16/09/2023	Internet Ad placement	\$125.98
Google NZ - Level 4, 12 Madden Street, Auckla	16/09/2023	Internet Ad placement	\$119.08
Meta Platforms - Merrion Road, Dublin, Ireland	16/09/2023	Facebook ad placement	\$891.43
Google NZ - Level 4, 12 Madden Street, Auckla	16/09/2023	Internet Ad placement	\$1,000.00
Meta Platforms - Merrion Road, Dublin, Ireland	16/09/2023	Facebook ad placement	\$258.27
Aro Digital - Level 2, 232 Oriental Parade, Wel	15/09/2023	Creative production costs	\$9,545.00
Meta Platforms - Merrion Road, Dublin, Ireland	27/09/2023	Facebook ad placement	\$1,250.00
Aro Digital - Level 2, 232 Oriental Parade, Wel	1/10/2023	Creative production costs	\$5,750.00
C Ayliffe Creative Ltd - Flat 2, 656 Manukau Rd	10/10/2023	TOP Campaign video production	\$7,253.98







8 March 2024

Brooke Rodriguez  
Partner of BDO Wellington  
BDO Wellington  
Level 1, Chartered Accountants House  
50 Customhouse Quay  
PO BOX 10-340  
Wellington, 6143

Dear Brooke

## **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 The Opportunities Party (TOP) Inc. (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)(a)(ii)] (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)(a)(i)] (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 and close of 13 October 2023)? [definition of **regulated period**, section 3B; definition of **election expenses**, section 206(1)(a)(i)] (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).
- 7.6 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 and close of 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.
- 12 Polling expenditure incurred in 2023 contained no party advertisement during the election period.
- 13 Expenditure paid to suppliers that was excluded from the return was not used during the election period and / or does not constitute election advertising expenses.
- 14 All staff labour costs involved in the preparation, design, composition, printing, postage, or publication of **party advertisement** have been included in the return.
- 15 All broadcasting allocation expenses were spent on party advertising only.

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

A handwritten signature in blue ink, appearing to read 'Hayden Cargo', with a stylized flourish at the end.

*Hayden Cargo*  
Party Secretary

**INDEPENDENT ASSURANCE REPORT  
To the Party Secretary of the Opportunities Party**

**Report on parts D, E, and F of the Opportunities Party Election Expense Return (Allocation Expenses)**

**Opinion**

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

In our opinion, the Party has complied in all material respects, with the requirements of sections 2061A of the Electoral Act 1993 and section 80A of the Broadcasting Act 1989 as evaluated against the return for the 2023 general election period 14 July 2023 to 13 October 2023.

**Summary of the return**

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

Party Broadcasting Allocation: \$139,450  
Total Party Allocation Expenses: \$136,840.12

**Basis for Opinion**

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

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

**Party Secretary's Responsibilities**

The Party Secretary is responsible for:

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

**Our Independence and Quality Management**

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

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

### **Assurance Practitioner's Responsibilities**

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

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

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

### **Inherent Limitations**

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

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

### **Use of Report**

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

*BDO Wellington Audit Limited*

**BDO WELLINGTON AUDIT LIMITED**  
Wellington  
New Zealand  
8 March 2024

**INDEPENDENT ASSURANCE REPORT**  
**To the Party Secretary of The Opportunities Party**

**Report on parts A, B, and C of The Opportunities Party Election Expense Return (Election Expenses)**

**Disclaimer of Opinion**

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

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

**Summary of the return**

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

Election Expenses Limit: \$1,388,000  
Total Party Election Expenses: \$118,538.96

**Basis of Disclaimer of Opinion**

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

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

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

**Party Secretary's Responsibilities**

The Party Secretary is responsible for:

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



## Our Independence and Quality Management

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

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

## Assurance Practitioner's Responsibilities

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

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

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

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

## Inherent Limitations

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

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

## Use of Report

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

*BDO Wellington Audit Limited*

**BDO WELLINGTON AUDIT LIMITED**

Wellington

New Zealand

8 March 2024