

## DECLARATION

### 1. Party name:

Aotearoa Legalise Cannabis Party

### Party secretary name:

Irinka Britnell

### 2. TOTAL PARTY DONATIONS

Complete Parts A to G on pages 2 to 10 if you have any donations to declare.

Write 'NIL' if you have **NO** donations, or contributions to a donation, in Parts A to G

NIL

**Part A:** Party donations of more than \$15,000

NIL

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

NIL

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

NIL

**Part F:** Donations protected from disclosure

NIL

**Part G:** Other party donations up to \$15,000

NIL

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

NIL

### 3. TOTAL PARTY LOANS

Complete Parts H and I on pages 11 to 12 if you have any loans to declare.

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

NIL

**Part H:** Party loans exceeding \$15,000

NIL

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

NIL

Total (H + I)

NIL

4. I declare that to the best of my knowledge this return contains all donations and loans information required pursuant to sections 210 and 214C of the Electoral Act 1993, is an accurate record of the party donations and loans and is not false in any material particular.

SIGNATURE

*I. Britnell*

DATE: DD / MM / YYYY

*28/04/2023*

## COMPLETING THE RETURN

You can complete the return electronically or by hand.

If you complete the return electronically amounts entered will automatically be formatted as currency (so no need to type \$ or commas) and the totals in each part will be automatically added up for you, as well as the totals on this page of the return.

If you do not have any donations and/or loans to declare enter 'NIL' in **step 2** and/or **step 3** on this page before completing the declaration at **step 4**.

## CHECKLIST

Step 1 completed

Parts A to I completed or NIL entered at step 2 and/or step 3

Party secretary signed and dated the return

All relevant supporting documentation supplied to auditor

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

Auditor's report enclosed

Representation letter enclosed, if used

## FILING THE RETURN

The return needs to be signed and dated by the party secretary and be accompanied by an auditor's report. The signed return and the auditor's report must be received by the Electoral Commission by **Monday, 1 May 2023**.

The return can be filed:

- by upload via the party portal
- by email to: [legal@elections.govt.nz](mailto:legal@elections.govt.nz)
- by post to PO Box 3220, Wellington 6140
- by delivery to Level 4, 34-42 Manners Street, Wellington

**Reminder:** the returns are open to public inspection and will be published on [www.elections.nz](http://www.elections.nz).



# DONATIONS Complete Parts A to G

## Party Donations

A party donation is a donation of money (or the equivalent of money), goods or services that is made to a party. A party donation includes:

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

- when a party sells over-valued goods or services, the difference between the price paid and the reasonable market value is a donation (for example a fundraising auction or dinner)
- where credit is provided to a party on more favourable terms than those prevailing at the same time for similar credit, the value of the favourable terms is a donation.

### The following are not a party donation:

- free labour
- goods or services provided free of charge to a party, or to any person on the party's behalf, that have a reasonable market value of \$1,500 or less (or \$50 or less if from an overseas person), or
- a candidate donation that is included in a candidate's return of donations.

## PART A: PARTY DONATIONS OF MORE THAN \$15,000

### Instruction for Part A – Donations over \$15,000

Party donations of more than \$15,000 (including GST) received during 2022 are required to be declared in **Part A**, including a series of donations received from the same donor during the year that add up to more than \$15,000. Also include those donations exceeding \$30,000 received during the year and reported under section 210C.

Do not include in **Part A** contributions to donations, anonymous or overseas donations, donations protected from disclosure, or donations not exceeding \$15,000 (see **Parts B, C, D, E, F and G**).

You need to record the name and street address of the donor, the date the donation was received and the amount received from the donor. Where you have received a number of donations from the same donor you should include each date on which a donation was received from the donor and the aggregated total from the donor. You also need to confirm whether any person (other than the donor) has contributed more than \$15,000 to the donation (or more than \$50 if the contributor is an overseas person). Contributions of more than \$15,000 must be disclosed in **Part B** (or **Part E** for overseas contributors).

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

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

NIL

TOTAL FOR PART A

NIL

Donor's name and street address

Date donation or aggregated donations received  
dd/mm/yyyy

Does the donation contain contributions from another person of more than \$15,000?  
Enter YES or NO

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

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11



**PART A: PARTY DONATIONS OF MORE THAN \$15,000**

**Donor's name and street address**

Date donation or aggregated donations received  
**dd/mm/yyyy**

Does the donation contain contributions from another person of more than \$15,000?  
Enter **YES** or **NO**

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

- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28
- 29
- 30
- 31
- 32
- 33
- 34
- 35



**PART A: PARTY DONATION OF MORE THAN \$15,000**

**Donor's name and street address**

**Date donation or aggregated donations received**  
**dd/mm/yyyy**

**Does the donation contain contributions from another person of more than \$15,000?**  
Enter **YES** or **NO**

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

- 36
- 37
- 38
- 39
- 40
- 41
- 42
- 43
- 44
- 45
- 46
- 47
- 48
- 49
- 50
- 51
- 52
- 53
- 54
- 55
- 56
- 57
- 58
- 59





## PART B: CONTRIBUTIONS OF MORE THAN \$15,000

### Instructions for Part B – Contributions over \$15,000

A contribution is money, goods or services that makes up a donation or is included in a donation or has been used to wholly or partly fund a donation, that was given to the donor or a person who was expected to pass the contribution to the donor. Only complete **Part B** if the donation in **Part A** includes a contribution, from someone other than the donor, exceeding \$15,000.

For each contribution in **Part B** you will need to provide:

- the name and street address of each contributor
- the line number of the donation in **Part A** that the contribution was part of and the date the donation was received
- the amount of each contribution made by the contributor, or in the case of multiple contributions, the total amount of the contributions from the same person to the donation during the year.

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

NIL

**TOTAL FOR PART B**

NIL

**Contributor's name and street address**

**Donation (number) in  
Part A that contribution  
was part of**

**Date of donation in  
Part A that the  
contribution was part of  
dd/mm/yyyy**

**Amount of contribution  
(including GST)**

**\$0.00**



## PART C: ANONYMOUS PARTY DONATIONS OF MORE THAN \$1,500

### Instructions for Part C - Anonymous donations over \$1,500

An anonymous donation is a donation made in such a way that the party who receives the donation does not know the identity of the donor and could not, in the circumstances, reasonably be expected to know the identity of the donor.

If an anonymous donation is over \$1,500 the party is entitled to keep \$1,500. The balance of the donation must, within 20 working days of receipt, be paid to the Electoral Commission for payment into a Crown bank account.

### Anonymous overseas donations over \$50

Where you have reasonable grounds to suspect the anonymous donor is an overseas person, the party is entitled to keep \$50. The balance of the payment

must be paid to the Electoral Commission for payment into a Crown bank account. Please see Part D for more information on who is an overseas person.

In **Part C** you must declare:

- the date the donation was received; and
- the amount received; and
- the amount paid to the Electoral Commission; and
- the date payment was made to the Electoral Commission.

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

NIL

**TOTAL FOR PART C**

NIL

Date anonymous  
donation received  
dd/mm/yyyy

Amount of anonymous donation  
(including GST)  
\$0.00

Amount paid to the Electoral  
Commission (including GST)  
\$0.00

Date paid to the  
Electoral Commission  
dd/mm/yyyy



## PART D: OVERSEAS PARTY DONATIONS OF MORE THAN \$50

### Instructions for Part D – Overseas donations over \$50

#### Donations from an overseas person

An overseas person is:

- an individual who resides outside New Zealand and is not a New Zealand citizen or registered elector, or
- a body corporate incorporated outside New Zealand; or
- an unincorporated body that has its head office or principal place of business outside New Zealand.

If a donation from an overseas person is over \$50 (either on its own or when aggregated with all other donations made by or on behalf of the same overseas person during the year) the party is entitled to keep \$50 and within 20 working days must either return the excess to the donor or pay the excess to the Electoral Commission.

In **Part D** you must declare:

- the name and street address of the overseas person; and
- the date the donation was received or, in the case of multiple donations, the date each donation was received; and
- the amount of the donation or, in the case of aggregated donations, the total amount of the donations; and
- the amount returned to the overseas person or paid to the Electoral Commission, and the date of that return payment.

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

NIL

**TOTAL FOR PART D**

NIL

**Name and street address of overseas donor**

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

**\$0.00**

**Date donation received (or dates of each aggregated donation)**

**dd/mm/yyyy**

**Amount returned to donor or paid to Electoral Commission (including GST)**

**Date of that return payment**



## PART E: CONTRIBUTIONS FROM OVERSEAS PERSON OF MORE THAN \$50

### Instructions for Part E – Overseas contributions over \$50

If you receive any donation from a donor who is not an overseas person that includes a contribution from an overseas person greater than \$50 (either on its own or when aggregated with other contributions to the donation by the same overseas person), you must return the whole donation to the donor. If that is not possible, you must forward the whole donation to the Electoral Commission.

In **Part E** you must declare:

- the name and street address of the overseas person; and
- the amount of the contribution, or the total amount of aggregated contributions; and
- the date the donation was received or, in the case of multiple donations, the date each donation was received; and
- the amount returned to the overseas person or paid to the Electoral Commission, and the date of that return payment.

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

NIL

**TOTAL FOR PART E**

NIL

**Overseas contributor's name and street address**

Amount of contribution or total aggregated contributions (including GST) **\$0.00**

The date the related donation funded from the contribution was made  
**dd/mm/yyyy**

Amount returned to donor or paid to Electoral Commission (including GST)

Date of that return payment





## PART F: DONATIONS PROTECTED FROM DISCLOSURE

### Instructions for Part F – Donations protected from disclosure

A donation protected from disclosure enables a person to make an anonymous donation of more than \$1,500 to a registered party without their identity being disclosed to either the public or the party receiving the donation.

The current maximum amount that an individual or body can donate to any one party through this process is currently \$52,563 between two successive elections. No party may currently receive more than \$350,420 from donations protected from disclosure between two successive elections.

In Part F you must declare:

- the date the payment was received
- the amount of the payment
- the amount of any interest included in the payment.

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

NIL

TOTAL FOR PART F

NIL

Date payment received  
dd/mm/yyyy

Amount of payment  
(including GST)  
\$0.00

Amount of interest included  
in payment  
\$0.00

## PART G: OTHER PARTY DONATIONS UP TO \$15,000

### Instructions for Part G – Other party donations up to \$15,000

The total number and value of other party donations received in the following bands must be disclosed in **Part G**:

- anonymous party donations of \$1,500 or less
- party donations of more than \$1,500 up to and including \$5,000
- party donations of more than \$5,000 up to and including \$15,000.

Although aggregation is generally required for donations there is no requirement to aggregate donations from the same donor for the purposes of determining what donations to include and in which band in **Part G**. If a donor has made more than one donation in a category each donation should be counted separately when calculating the number of donations.

**Example:**

If you received two donations of \$3,000 from the same donor in the calendar year, these should be recorded as two donations in the 'Donations exceeding \$1,500 but not exceeding \$5,000' band.

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

NIL

**TOTAL FOR PART G**

NIL

**Description of donation**

Total number of donations

Total amount of donations (including GST)

**\$0.00**

**Anonymous donations not exceeding \$1,500**

**Donations exceeding \$1,500 but not exceeding \$5,000**

**Donations exceeding \$5,000 but not exceeding \$15,000**



# LOANS Complete Parts H and I

## Party Loans exceeding \$15,000

A party loan is a written or oral agreement under which a lender lends money to a political party. Money lent by a registered bank at a commercial interest rate is not a party loan, nor are credit cards and overdraft facilities with registered banks.

### PART H: PARTY LOANS EXCEEDING \$15,000

#### Instructions for Part H - Party loans exceeding \$15,000

Party loans from the same lender exceeding \$15,000 entered into during the year (including those exceeding \$30,000 that have been reported during the year under section 214F) must be reported in **Part H**.

Loans from the same lender need to be aggregated. Include loans entered into during the year not exceeding \$15,000, but that exceed \$15,000 when aggregated with all other loans from the same lender during 2022 or unpaid balances as at 31 December 2022 of any loans provided by the same lender in any previous year.

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

NIL

**TOTAL FOR PART H**

NIL

<b>Lender's name and street address</b>	Loan amount (including GST) <b>\$0.00</b>	Date loan entered into <b>dd/mm/yyyy</b>	Repayment date <i>(if no repayment date, specify "no repayment date" here)</i>
---	---	---	---

<b>Guarantor's name and street address (if any)</b>	Unpaid balance of loan <b>\$0.00</b>	Interest rate or rates	Details of security given
---	---	------------------------	---------------------------

**Total aggregated loan amount from the same lender (if applicable)**

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

<b>Lender's name and street address</b>	Loan amount (including GST) <b>\$0.00</b>	Date loan entered into <b>dd/mm/yyyy</b>	Repayment date <i>(if no repayment date, specify "no repayment date" here)</i>
---	---	---	---

<b>Guarantor's name and street address (if any)</b>	Unpaid balance of loan <b>\$0.00</b>	Interest rate or rates	Details of security given
---	---	------------------------	---------------------------

**Total aggregated loan amount from the same lender (if applicable)**

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



**PART I: PARTY LOANS BETWEEN \$1,500 – \$15,000**

**Instructions for Part I – Party loans between \$1,500 – \$15,000**

The total number and value of all other party loans entered into during the year of \$1,500 or more up to and including \$15,000, that have not already been disclosed in **Part H**, must be disclosed in **Part I**.

If a lender has made more than one loan to the party of between \$1,500 and \$15,000 each loan should be counted separately when calculating the total number of loans, for the purposes of **Part I**.

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

NIL

**TOTAL FOR PART I**

NIL

Number of loans

Total amount of loans  
(including GST) **\$0.00**

Loans of not less than \$1,500 and not more than \$15,000





## Independent Assurance Report

### To The Party Secretary of the Aotearoa Legalise Cannabis Party

#### Qualified Opinion

We have undertaken a reasonable assurance engagement on the Aotearoa Legalise Cannabis Party's (the Party) compliance in all material respects with sections 210 and 214C of the Electoral Act 1993 (the Act) as evaluated against the Party Donations and Loans Return for the year ended 31 December 2022. (the Return).

In our opinion except for the effects of the matter described in the Basis of Qualified Opinion paragraph the Party has complied in all material respects with section 210 and 214C of the Electoral Act 1993 as evaluated against the Return throughout the specified period 1 January 2022 to 31 December 2022.

#### Basis of Qualified Opinion

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

- No donations were identified as having to be recorded in the Return. There are no practical procedures available to determine that all income of this nature whether in the form of cash or donated/discounted goods and services received by an organisation is actually recorded by that entity.
- Section 210(1) of the Act requires donations received from an overseas person to be disclosed separately. Controls over determining the residency status of donors is limited and there is no practical procedures to determine the effect of this limited control.

#### The Party's Responsibilities

The Party is responsible for

- Preparation of the Return in compliance with the Act.
- The compliance activity undertaken to meet the requirements of the Act
- Identification of risks that threaten compliance with the Act identified above being met and controls which will mitigate those risks and monitor ongoing compliance.

#### Our Independence and Quality Control

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

In accordance with the Professional and Ethical Standard 3 Smith and Jack Ltd maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.



**Assurance Practitioner’s Responsibilities**

Our responsibility is to express an opinion on the Party’s compliance in all material respects with the requirements of the Act as evaluated against the return for the period 1 January 2022 to 31 December 2022. 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 requirement of the Act as evaluated against the return, for the period 1 January 2022 to 31 December 2022.

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 Act as evaluated against the Return.

Other than in our capacity as an 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 period does not provide assurance on whether compliance with the Act will continue in the future.

**Restricted Use**

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



Smith and Jack Ltd  
Christchurch  
28 April 2023



AOTEAROA LEGALISE CANNABIS PARTY

563 Worcester Street

Christchurch 8011

28th April 2023

Smith and Jack Chartered Accountants  
34 Birmingham Drive  
Christchurch 8024

Dear Bevan Smith

**LETTER OF REPRESENTATION FOR PARTY DONATIONS AND LOANS RETURN FOR 2022**

This representation letter is furnished in connection with the return of party donations and loans for the 2022 calendar year (the return) by AOTEAROA LEGALISE CANNABIS PARTY] made in accordance with sections 210 and 214C of the Electoral Act 1993 (the Act) as at 31 December 2022, 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 do not apply for the party donations and loans return for the year ending 31 December 2022. The information in this letter and the appendix summarise the rules that apply to the 2022 returns.

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 2022 calendar year or for parties registered during 2022, 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 \$15,000 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 \$15,000 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 of more than \$1,500 but not more than \$5,000; and

8.10 the number of, and aggregate amount of, donations of more than \$5,000 but not more than \$15,000.

9 The return includes:

9.1 any loans entered into during the year that exceed \$15,000;

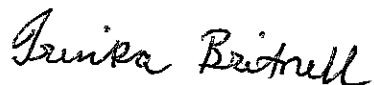
9.2 any loans exceeding \$15,000 entered into in any previous year that have an unpaid balance exceeding \$15,000 as at 31 December 2022;



- 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



Irinka Britnell

Party Secretary - Aotearoa Legalise Cannabis Party

Ph (03)981 5878