

## DECLARATION

### 1. Party name:

Party secretary name:

### 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

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

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

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

**Part F:** Donations protected from disclosure

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

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

### 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


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

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

**Total (H + I)**

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



DATE: DD / MM / YYYY

1 May 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:

**TOTAL FOR PART A**

	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**

<p><b>Donor's name and street address</b></p>	<p>Date donation or aggregated donations received <b>dd/mm/yyyy</b></p>	<p>Does the donation contain contributions from another person of more than \$15,000? Enter <b>YES</b> or <b>NO</b></p>	<p>Amount of donation or total aggregated donations (including GST) <b>\$0.00</b></p>
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 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:

**TOTAL FOR PART E**

<b>Overseas contributor's name and street address</b>	<b>Amount of contribution or total aggregated contributions (including GST) \$0.00</b>	<b>The date the related donation funded from the contribution was made dd/mm/yyyy</b>	<b>Amount returned to donor or paid to Electoral Commission (including GST)</b>	<b>Date of that return payment</b>







## 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:

**TOTAL FOR PART G**

Description of donation	Total number of donations	Total amount of donations (including GST) <b>\$0.00</b>
<b>Anonymous donations not exceeding \$1,500</b>		
<b>Donations exceeding \$1,500 but not exceeding \$5,000</b>		
<b>Donations exceeding \$5,000 but not exceeding \$15,000</b>		



# 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:

**TOTAL FOR PART H**

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

Guarantor's name and street address (if any)	Unpaid balance of loan \$0.00	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)

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

Guarantor's name and street address (if any)	Unpaid balance of loan \$0.00	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:

	<b>TOTAL FOR PART I</b>	
	Number of loans	Total amount of loans (including GST) <b>\$0.00</b>
<b>Loans of not less than \$1,500 and not more than \$15,000</b>		





# Lennie & Associates

## Chartered Accountants

Level One  
10 Manukau Road  
Newmarket  
Auckland 1023  
PO Box 128-246  
Remuera, Auckland 1541  
New Zealand

Mobile: +64 27 274 6663  
email: [service@lennie.co.nz](mailto:service@lennie.co.nz)

## INDEPENDENT ASSURANCE REPORT

### To the Party Secretary of New Zealand First Incorporated Report on the 2022 Party Donations and Loans Return

#### Qualified Opinion

We have undertaken a reasonable assurance engagement of the attached Party Donations and Loans Return for the year ended 31 December 2022 ("Return") of New Zealand First Incorporated ("NZ First" or "Party"), which comprises:

- Part A – Party donations of more than \$15,000
- Part B – Contributions of more than \$15,000
- Part C – Anonymous party donations of more than \$1,500
- Part D – Overseas party donations of more than \$50
- Part E – Contributions from overseas person of more than \$50
- Part F – Donations protected from disclosure
- Part G – Other party donations up to \$15,000
- Part H – Party loans exceeding \$15,000, and
- Part I – Party loans between \$1,500 and \$15,000.

The purpose of the engagement is to express an opinion on the Party's compliance, in all material respects, with sections 210 (which relates to the annual return of party donations) and 214C (which relates to the annual return of loans) of the Electoral Act 1993 for the year ended 31 December 2022.

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion section of our report, the accompanying Return, in all material respects, fairly reflects the party donations and loans received by the Party for the year ended 31 December 2022.

#### Basis for Qualified Opinion

We conducted our engagement in accordance with the 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.

Our opinion is qualified on the following basis:

- Whilst we were granted access to bank statements for bank accounts of the Party's electorates, we are not the auditor of the electorates and accordingly were unable to assess the completeness of donations and loans which may have been received at electorate level.

- Donations may have been received in kind by way of goods and services that have a reasonable market value of greater than \$1,500 (other than volunteer labour) including the value of GST, and there are no practical audit procedures to determine whether they have been comprehensively recorded.
- The correct accounting for donations and loans between candidates and the Party may be incomplete.
- Controls over determining the residency status of donors is limited.

Due to the nature of these matters, we do not believe there is further information that can be provided to us by the Party which would allow us to determine the effect of these limited controls. Consequently, we were unable to determine whether any adjustments to the reported amounts of party donations and loans were required.

### **The Party Secretary's Responsibility for the Return**

The Party Secretary is responsible on behalf of the entity for the preparation of a Return which fairly reflects the Party's donations and loans received during the year ended 31 December 2022 in accordance with sections 210 and 214C of the Electoral Act 1993, and for such internal control as the Party Secretary determines is necessary to enable the preparation of a Return that is free from material misstatements, whether due to fraud or error.

### **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 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 sections 210 and 214C of the Electoral Act 1993.

We perform procedures in order to obtain evidence about the Party's compliance with, and the controls implemented to meet, sections 210 and 214C of the Electoral Act 1993. The procedures selected depend on our judgement, including the identification and assessment of risks that material non-compliance with sections 210 and 214C of the Electoral Act 1993 is likely to arise.

Other than in our capacity as the Party's independent assurance practitioners, 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 sections 210 and 214C of the Electoral Act 1993 may occur and not be detected.

A reasonable assurance engagement for the year ended 31 December 2022 does not provide assurance on whether compliance with sections 210 and 214C of the Electoral Act 1993 will continue in the future.

### **Use of Report**

This report has been prepared for the Party Secretary for the purpose of expressing an opinion on the Party's compliance, in all material respects, with sections 210 and 214C of the Electoral Act 1993 throughout the year ended 31 December 2022 in relation to the Party Donations and Loans Return. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the Party Secretary or for any purpose other than that for which it was prepared.

A handwritten signature in blue ink that reads "Lennie & Associates". The signature is written in a cursive, flowing style.

Lennie & Associates  
Auckland  
1 May 2023

*1 May 2023*

Lennie & Associates  
PO Box 128 246  
Remuera  
Auckland 1010  
Via email: [service@lennie.co.nz](mailto:service@lennie.co.nz)

#### **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 New Zealand First Incorporated (the 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



Holly Howard  
Party Secretary

## APPENDIX 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:

<b>1. What benefits to the party were donations?</b> [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>	Any 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.
<i>Do any of the donations identified above, or components of those donations, fall within the party donation exclusions?</i>	<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</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>

**2. Apart from donations protected from disclosure, which persons made donations to the party and which persons made contributions to a donation?** [section 210(1)]

**NOTE:** whether an intermediary is a **transmitter** of a donation on behalf of a donor, or is a **donor** making a donation funded from contributions, will be a question of fact taking into account all of the provisions pertaining to **transmitters** and **contributions**.

<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 affairs 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>If yes:            Person A is a “contributor” and made a “contribution to a donation”. Include this contribution in the calculation of contributions to donations from person A.            Person 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.            [section 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><i>Which donors donated more than \$15,000 in aggregate during the calendar year?</i></p> <p>This includes any donations made through a transmitter. [section 210(1)(a)]</p>	Include these donations in the return in <b>Part A</b>
<p><i>Did the party disclose donations exceeding \$30,000 during the year? [section 210C]</i></p>	Include these donations in the return in <b>Part A</b>
<p><i>Which contributors to donations made contributions exceeding \$1,500 during the calendar year, which when aggregated exceeded \$15,000? [section 210(1)(b)]</i></p>	Include these contributions in the return in <b>Part B</b>
<p><i>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)]</i></p>	Include these donations in the return in <b>Part C</b>
<p><i>Which donations made by overseas persons exceeded \$50 in aggregate during the calendar year, and who was the excess returned or paid to?</i></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>[sections 207K, and 210(1)(d)]</p>	Include these donations in the return in <b>Part D</b>

<p><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)]</p>	<p>Include these donations in the return in <b>Part E</b></p>
<p><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)]</p>	<p>Include these donations in the return in <b>Part F</b></p>
<p><i>How many other donations were received under the following categories and what was the total value of all donations for each category?</i></p> <ul style="list-style-type: none"> <li>• anonymous donations of \$1,500 or less</li> <li>• donations of more than \$5,000 but not more than \$15,000;</li> <li>• donations of more than \$1,500 but not more than \$5,000</li> </ul> <p>[sections 210(1)(f) and 210(6A)(a)-(d)]</p>	<p>Include these donations in the return in <b>Part G</b></p>

<b>4. What loans entered into by the party must be disclosed? [Part 6B]</b>	
<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]
<b>5. Who has entered into the loan on behalf of the party?</b>	
<i>Has the party secretary entered into the loan?</i>	Only a party secretary can enter into a loan on behalf of the party. [section 213]
<b>6. What is the value of the loan entered into?</b>	
<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)]
<b>7. Which loans must be included in the return? [section 214C]</b>	
<i>From what date must loans be accounted for?</i>	A party 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)]	Include 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.
<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> [section 214C(1)(c)]	Include the number of loans and the total amount of the loans in <b>Part I</b> .