

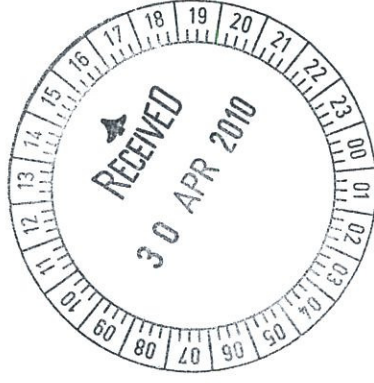


ELECTORAL COMMISSION  
Te Kaitiaki Take Kōwhiri

# Party Donations Return for the year ended 31 December 2009

Send to **Electoral Commission, PO Box 3050, Wellington**, to arrive by **30 April 2010**

For further information and assistance see the Elections NZ website: <http://www.elections.org.nz/rules/parties/parties-nonelection/> or telephone the Electoral Commission at **(04) 474 0673**




Party name	New Zealand Labour Party
Party Secretary name	Chris Flatt

### Checklist:

Parts A to E completed (if no donations in a Part then write 'nil' in first row)	
Party Secretary has initialled every page	
All relevant supporting documentation supplied to auditor	
Auditor has stamped or initialled every page	
Auditor's report enclosed	
Representation letter enclosed, if used	

**I declare that to the best of my knowledge this return contains all donations and information required pursuant to section 210 of the Electoral Act 1993 and is not false in any material particular**

Signed:  \_\_\_\_\_ date: 30/4/10

(Party Secretary)



**Part A – Every donor who has donated over \$10,000 during the year  
Sections 210(1)(a) and 210(2)**

This Part: – includes aggregations from the same donor (including those exceeding \$20,000 that have been reported during the year under section 210C)  
 – does not include contributors to donations, anonymous or overseas donations, or donations protected from disclosure (see Parts B, C, D and E)  
 The requirement to identify whether a donation contains contributions is in section 210(1)(b)

	Donor's name	Donor's address	Date of donation (or dates of aggregated donations)	Does the donation contain contributions? (yes / no)	Amount of donation or aggregated donations
1	Hon Phil Goff	360 Creightons Road, RD 2, Papakura 2581	20/1/09 to 21/12/09; 13/7/09; 8/4/09 (refer attached sheet)	no	\$10063
2					
3					
4					
5					
6					
7					
8	(add more rows as needed)				
<b>Total</b>					<b>\$ 10063</b>

Party Secretary Initial	
Auditor Stamp/Initial	CF



New Zealand Labour Party  
Donations Return 2009  
Part A  
Details of recorded donations re page 2

20/01/2009	680
20/02/2009	680
20/03/2009	680
8/04/2009	300
21/04/2009	680
20/05/2009	680
19/06/2009	680
13/07/2009	15
20/07/2009	680
20/08/2009	680
21/09/2009	680
20/10/2009	680
20/11/2009	680
14/12/2009	1455.67
21/12/2009	812.33
	10063

R



**Part B – Every contributor who has contributed over \$10,000 during the year  
Sections 210(1)(b) and 210(3)**

This includes aggregations of contributions from the same person  
Contributors are defined in section 207, and the requirement to identify contributors is in section 207C

Contributor's name	Contributor's address	Amount of contribution or aggregated contributions	For each contribution		
			Donation (number) in Part A that the contribution was part of (if applicable)	Date of donation	Amount of the contribution
NIL	NIL	NIL	NIL	NIL	NIL.
(add more rows as needed)					
<b>Total</b>					NIL.

Party Secretary Initial	f
Auditor Stamp/Initial	





**Part C – Every anonymous donation received that was over \$1,000  
Sections 210(1)(c) and 210(4)**

Note: If an anonymous donation is over \$1,000 the party is entitled to keep \$1,000 and must pay the excess to the Electoral Commission within 20 working days

Anonymous is defined in section 207, and the requirement to relinquish the excess of anonymous donations is in section 207I

Date anonymous donation received	Amount of anonymous donation	Amount paid to Electoral Commission	Date paid to Electoral Commission	(for office use) Amount of payment and date received
NIL	NIL	NIL	NIL	NIL
				(add more rows as needed)
<b>Totals</b>	NIL	NIL		

Party Secretary Initial	CF
Auditor Stamp/Initial	



**Part D – Every donation or contribution from an overseas person that was over \$1,000 Sections 210(1)(d) and 210(5)**

**Note:** If a donation from an *overseas person* is over \$1,000 the party is entitled to keep \$1,000 and within 20 working days must either return the excess to the donor or pay the excess to the Electoral Commission. If an *overseas contribution* to a non-overseas donation is over \$1000, within 20 working days the party must either return the *entire donation* to the donor or pay it to the Electoral Commission.

Overseas person is defined in section 207K, along with the requirement to relinquish some donations with overseas components

Date <i>overseas donation</i> received	Amount of overseas donation	Was the excess returned to the donor or paid to the Electoral Commission?	Amount returned to donor or paid to Electoral Commission	Date excess returned to donor or paid to Electoral Commission	(for office use) Amount of payment and date received
NIL	NIL	NIL	NIL	NIL	NIL
<b>Total</b>	NIL	<b>Total</b>	NIL	(add more rows as needed)	(add more rows as needed)

Date <i>donation with overseas contribution</i> received	Amount of overseas contribution	Was the donation returned to the donor or paid to the Electoral Commission?	Amount returned to donor or paid to Electoral Commission	Date donation returned to donor or paid to Electoral Commission	(for office use) Amount of payment and date received
NIL	NIL	NIL	NIL	NIL	NIL
<b>Total</b>	NIL	<b>Total</b>	NIL	(add more rows as needed)	(add more rows as needed)

Party Secretary Initial	df
Auditor Stamp/Initial	



**Part E – All payments from the Electoral Commission of donations protected from disclosure  
Sections 210(1)(e) and 210(6)**

Donations protected from disclosure are defined in section 208

Date payment received	Amount of payment	Amount of interest included in the payment	(for office use) Amount of payment and date sent
NIL	NIL	NIL	NIL
			(add more rows as needed)
<b>Total</b>	NIL		

Party Secretary Initial	ck
Auditor Stamp/Initial	



## Audit Report

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### **To the New Zealand Council of the New Zealand Labour Party**

We have audited the attached Return of Party Donations (the Return) for the period 1 January 2009 to 31 December 2009. The Return is prepared in compliance with section 210 of the Electoral Act 1993. The Return provides information about party donations made to the New Zealand Council of the New Zealand Labour Party.

#### **Party Secretary's and Financial Agent Responsibilities**

The Party Secretary and Financial Agent is responsible for ensuring that the Electoral Commission receives a return of the Party's donations received for the period 1 January 2009 to 31 December 2009. This is done on behalf of the New Zealand Council of the New Zealand Labour Party.

#### **Auditors' Responsibilities**

It is our responsibility to express an independent opinion on the Return in terms of the requirements of section 210A of the Electoral Act 1993.

#### **Basis of Opinion**

An audit includes examining, on a test basis, evidence relevant to the position disclosed in the Return as regards whether or not total donations received have been disclosed appropriately on the Return.

We conducted our audit in accordance with New Zealand Auditing Standards. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to obtain reasonable assurance that the total donations received by the Party are fairly reflected in the Return prescribed by section 210A and are free from material misstatement whether caused by fraud or error.

In forming our opinion we were reliant on the source documentation provided to us by the Party Secretary and Financial Agent disclosing the donations received.

Grant Thornton provides tax advice to the New Zealand Council of the New Zealand Labour Party. Other than in our capacity as auditors of the New Zealand Council of the



New Zealand Labour Party, we have no other relationship with, or interests in, the New Zealand Council of the New Zealand Labour Party.

#### Qualified Opinion

In forming our opinion on the Return for Party Donations we considered the following;

- Donation income belongs to an organisation once it is received, but there are generally no practical procedures available to give auditors assurance that all income of this nature, whether in the form of cash or as donated services, received by an organisation is actually recorded by that entity. Accordingly, auditors of organisations receiving significant amounts of donations usually qualify their audit opinions to reflect the practical limitations of an audit in this area.
- In common with other organisations receiving similar income, control over donations income received by the New Zealand Council of the New Zealand Labour Party prior to it being recorded is limited, and as commented in the preceding paragraph, there are no practical audit procedures to determine the effect of this limited control. Due to the nature of the issue, we do not believe there is further information that can be provided to us by the New Zealand Council of the New Zealand Labour Party which would allow us to determine the effect of this limited control.

In our opinion, except for the effects for the limited control over party donations as mentioned above,

- the return does fairly reflect the party donations received by the Party Secretary and Financial Agent;
- we have received from the Party Secretary and Financial Agent all the information required to carry out our duties
- proper records of party donations have been kept by the Party Secretary and Financial Agent

for the period 1 January 2009 to 31 December 2009.

Our audit was completed on 30 April 2010 and our qualified opinion is expressed as at that date.



**Grant Thornton New Zealand Audit Partnership**  
**Wellington, New Zealand**  
**30 April 2010**



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email: nzlpho@labour.org.nz  
<http://www.labour.org.nz>

30<sup>th</sup> April 2010

Brent Kennerley  
Grant Thornton  
PO Box 10712  
Wellington

COPY

Dear Brent

**Letter of Representation for New Zealand Labour Party Donations  
Return for the 2009 calendar year**

This representation letter is furnished in connection with the return of party donations for the 2009 calendar year (the return) by New Zealand Labour Party (the Party) made in accordance with section 210 of the Electoral Act 1993 (the Act) which has been audited by you in accordance with section 210A of the Act.

I understand that your audit was conducted in accordance with the relevant provisions of the Act and the Auditing and Assurance Standards issued by the New Zealand Institute of Chartered Accountants.

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 any alleged, suspected or proven illegal activity under the Act or other legislation potentially relevant to the return;

- 4.3 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.
- 5 The return contains the total returnable donations received by the Party in the 2009 calendar year. The return includes:
- 5.1 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;
- 5.2 donations of more than \$10,000 in aggregate from an individual donor, contributions to donations of more than \$10,000 in aggregate from an individual contributor, and anonymous and overseas donations and contributions of more than \$1,000;
- 5.3 payments received from the Electoral Commission of donations protected from disclosure.
- 6 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.
- 7 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.
- 8 Any and all misstatements you have identified during the course of your audit have been adjusted in the final return.
- 9 I have completed my own procedures, distinct from your audit processes, to evaluate the accuracy and completeness of the return.
- 10 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,



Chris Flatt  
General Secretary  
New Zealand Labour Party