

Party Donations Return for the year ending 31 December 2011

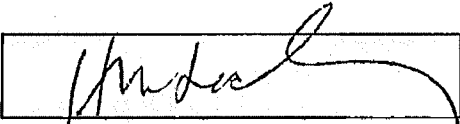
Fill in boxes highlighted in yellow
If completing the form manually - also fill in orange boxes

Party Name Maori Party

Party Secretary Name Helen Leahy

Declaration

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, is an accurate record of the party donations and is not false in any material particular.

Signed:

 (Party Secretary)

Date: 27/4/2012

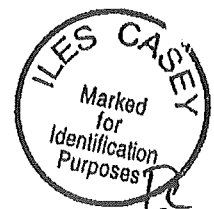
Where you have completed the return electronically you will need to print the return. The return needs to be signed and dated by the party secretary and both the party secretary and the auditor must initial each page of the return. The signed return and the auditor's report must be received by the Electoral Commission by Monday 30 April 2012. Returns can be filed:

- By post at PO Box 3220 Wellington 6140
- Delivered to Level 9, 17-21 Whitmore Street, Wellington
- By fax to 04 495 0031
- By email to enquiries@elections.govt.nz

Please note, where the return is sent by fax or email the original signed return should also be sent or delivered to the Electoral Commission.

Checklist

Parts A to G completed (if no donations in a Part, then answer Nil in the first row)	✓
Party Secretary has initialled every page	✓
All relevant supporting documentation supplied to auditor	✓
Auditor has stamped and initialled every page	✓
Auditors report enclosed	✓
Representation letter enclosed, if used	✓



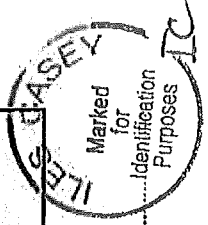


A: Every donor who has donated over \$15,000 during the year Sections 210(1)(a) and 210(2)

This part: - Includes aggregations from the same donor (including those exceeding \$30,000 that have been reported during the year under section 210(c) - does not include contributors to donations, anonymous or overseas donations, donations protected from disclosure, or donations not exceeding \$15,000 (see Parts B, C, D, E and F)

The requirement to identify whether a donation contains contributions is in section 210(1)(b)

		Party Name			Total A \$0.00
		Maori Party			\$45,000.00
Donor's name	Donor's address	Date donation received (or dates of each aggregated donation) DDMMYYYY	Does the donation contain contributions? (Yes or No)	Amount of donation or total aggregated donations \$0.00	
1 Fletcher's Construction	810 Gt South Rd, Panrose, Private Bag 92114, Auckland 1142	23/09/2011	No	\$20,000.00	
2 Bruce Pilested - Pie Melon Farms	PO Box 14038, Panmure, Auckland 1741	13/06/2011	No	\$25,000.00	
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					



Party Secretary Initial: *MLC*

Auditor Stamp/Initial



B: Every contributor who has contributed over \$15,000 during the year Sections 210(1)(b) and 210(3)

This includes aggregations of contributors from the same person

Contributors are defined in section 207, and the requirement to identify contributors is in section 207c

Party Name		Contributor's name	Contributor's address	Donation (number) in Part A that contributor was part of (if applicable)	Date of donation DD/MM/YYYY	Amount of the contribution
Māori Party						
NIL						\$0.00
Total A \$0.00						

Marked for Identification Purposes

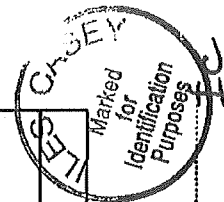
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Party Secretary initial: Auditor Stamp/initial



C: Every anonymous donation received that was over \$1,500 Sections 210(1)(c) and 210(4)
 Note: If an anonymous donation is over \$1,500 the party is entitled to keep \$1,500 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 in section 207f

Total \$0.00		Total \$0.00			Total \$0.00		Total \$0.00	
Nil		Nil		Nil		Nil		
Party Name		Maori Party		Nil		Nil		
Date anonymous donation received DD/MM/YYYY	Amount of anonymous donation \$0.00	Amount paid to Electoral Commission \$0.00	Date paid to Electoral Commission DD/MM/YYYY	Amount of payment \$0.00	(For Electoral Commission office use only)	Date received DD/MM/YYYY	Nil	



Party Secretary Initial: *[Signature]* Auditor Stamp/Initial: *[Signature]*

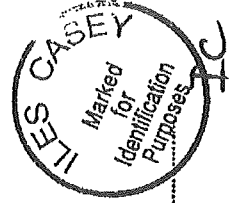


D: (f) Every donation from an overseas person that was over \$1,500 Sections 210(1)(d) and 210(5), 207k

Note: If a donation from an overseas person is over \$1,500 (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 \$1,500 and within 20 working days must either return the excess to the donor or pay the excess to the Electoral Commission.

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

		Total \$0.00	Total \$0.00	Party Name				
		Neorri Party						
Name of overseas donor	Address of overseas donor	Amount of overseas donation or total aggregated overseas donations \$0.00	Date overseas donation received or dates of each aggregated donation DD/MM/YYYY	Was the excess returned to the donor or paid to the Electoral Commission?	Amount returned to donor or paid to Electoral Commission \$0.00	Date excess returned to donor or paid to Electoral Commission DD/MM/YYYY	Amount of payment \$0.00	Date received DD/MM/YYYY
1	P/WH							
2								
3								



[Handwritten Signature]

Party Secretary Initial:

Auditor Stamp/Initial

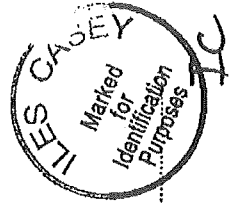


E: (f) Every donation with contributions from an overseas person that was over \$1,500 Sections 210(1)(d) and 210(6),207k

Note: If an overseas contribution is over \$1,500, within 20 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 requirements to relinquish some donations with overseas components

Total \$0.00		Party Name				NII
NII		Maori Party				NII
Name of overseas person	Address of overseas person	Amount of contribution	Donation number in Part A or Part D that the contribution was part of and date donation made e.g. A13 13/08/2011	Date donation returned to donor or paid to Electoral Commission DDMMYYYY	Amount of payment	Date received DDMMYYYY
NII		\$0.00		DDMMYYYY	\$0.00	DDMMYYYY



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Party Secretary Initial: Auditor Stamp/Initial



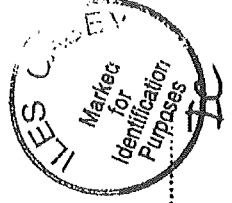
F: All payments from the Electoral Commission of donations protected from disclosure Sections 210(1)(e) and 210(6)

Donations protected from disclosure are defined in section 208

Total \$0.00		Total \$0.00	Party Name	NiI
NiI		NiI	Maori Party	
Date payment received	Amount of payment	Amount of interest included in payment	(For Electoral Commission office use only)	Date sent
DD/MM/YYYY	\$0.00	\$0.00	Amount of payment	DD/MM/YYYY
NiI			\$0.00	

Party Secretary Initial: *[Signature]*

Auditor Stamp/Initial





G: Details of all other party donations received
Section 210(6A)

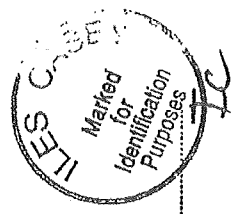
This part: - includes all other party donations received. The requirement to identify these is in section 210(6A) (a) - (d)

Party Name	Total Number of Donations	Total \$0.00
Maori Party	12	\$55,023.00
Description of Donation	Number of Donations No.	Total Amount of Donations \$0.00
Number of anonymous donations not exceeding \$1,500	Nil	
Number of overseas donations not exceeding \$1,500	Nil	
Number of donations exceeding \$1,500 but not exceeding \$5,000	9	\$25,000.00
Number of donations exceeding \$5,000 but not exceeding \$15,000	3	\$30,023.00

[Handwritten Signature]

Party Secretary Initial:

Auditor Stamp/Initial





26 April 2012

Iles Casey
PO Box 1346
ROTORUA

Tēnā koe Mr Lane

Letter of Representation for Māori Party Donations Return for the 2011 calendar year

This representation letter is furnished in connection with the return of party donations for the 2011 calendar year (the return) by the Māori 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:

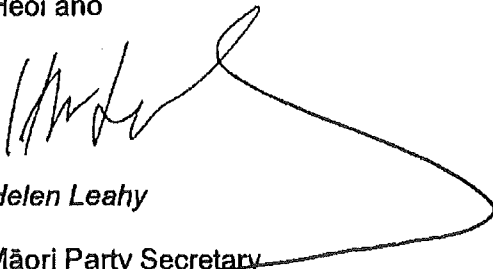
- 1 The return has been prepared in accordance with the relevant provisions of the Act.
- 2 I am responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the return. I have done this, and all explanations or demonstrations of this to you have been complete and accurate.
- 3 All records, documents and accounts (records) have been kept by the Māori 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 to the best of my knowledge:
 - 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 Māori Party may be materially misstated or incomplete for any reason.
- 5 The return contains the total returnable donations received by the Māori Party in the 2011 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;

A handwritten signature in black ink, appearing to be "Iles Casey", located in the bottom right corner of the page.

- 5.2 donations of more than \$15,000 in aggregate from an individual donor;
 - 5.3 donation contributions of more than \$1,500 from an individual contributor that add up to more than \$15,000 in aggregate from that contributor;
 - 5.4 anonymous donations, overseas donations, and contributions to donations of more than \$1,500;
 - 5.5 donation contributions from an overseas person of more than \$1,500
 - 5.6 the number of, and aggregate amount of, donations of more than \$5,000 but not more than \$15,000;
 - 5.7 the number of, and aggregate amount of, donations of more than \$1,500 but not more than \$5,000
 - 5.8 the number of, and aggregate amount of, anonymous donations, and overseas donations, of \$1,500 or less
 - 5.9 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 Māori Party and to confirm information given to you orally.

Heoi ano



Helen Leahy

Helen Leahy

Māori 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:

11 What benefits to the Māori Party were "donations"?

11.1 What gifts of money did the Māori Party receive?

Any money donated to the Māori Party, regardless of method of payment, is a donation [section 207 definition of **party donation**]. This includes donations protected from disclosure [see below].

11.2 What gifts of goods or services did the Māori Party receive?

Any goods or services donated to the Māori Party that have a reasonable market value of greater than \$1,500 (other than volunteer labour) are donations, including the value of GST [section 207 definition of **party donation**, and section 207A].

11.3 What was the difference between the contract price and the reasonable market value (including GST) of any goods or services provided to the Māori Party at a discount?

Where the reasonable market value is more than \$1,500, the difference in value (discount) is a donation [section 207 definition of **party donation** at paragraph (a)(i), and section 207A].

11.4 What was the difference between the contract price and the reasonable market value (including GST) of any goods or services provided by the Māori Party at a premium?

The difference in value (premium) is a donation [section 207 definition of **party donation** at paragraph (a)(ii), and section 207A].

11.5 What was the value to the Māori Party of the terms and conditions of any credit provided to the party on more favourable terms and conditions than prevailed at the time?

The value to the Māori Party of the more favourable terms and conditions is a donation [section 207 definition of **party donation** at paragraph (a)(iii)].

12 What donations were made to the Māori Party?

12.1 Was the donation provided to the party or to any person or organisation on behalf of the party? [section 207 definition of **party donation**]

The "party" is the registered political party [section 3 definition of **party**, and paragraph 14 below].

Apart from candidate donations [paragraph 13 below], all donations received throughout the party administration whether at the national or local level (or other subsidiary entities) must be returned as being received by the party.

The only segment of political parties recognised distinctly in electoral law is "candidates"

13 Do any of the donations identified above, or components of those donations, fall within the party donation exclusions? [section 207 definition of **party donation** at paragraph (b)]

- the labour of any person provided free of charge by that person
- goods or services provided free of charge, or which have a reasonable market value of \$1,500 or less
- any candidate donation that is included in a candidate donation return filed under section 209

➤ Do not include these items in the calculation of party donations.

14 Apart from donations protected from disclosure, which persons made "donations" to the Māori Party and which persons made "contributions to a donation"? [section 210(1) and paragraph 15 below]

14.1 Did person A make the donation directly to the Māori Party (or any person or organisation involved in the administration of the affairs of the party)?

If yes:

- Person A is a "donor" and made a "donation" [section 207 definition of **donor** and definition of **party donation**].

Include this donation in the calculation of donations from person A.

If no:

14.2 Did person A give their donation to another person or organisation (person B) to forward on (transmit) to the Māori Party?

If yes:

- Person A is a "donor" and made a "donation" [section 207 definition of **donor** and definition of **transmitter**, and section 207B].

Include this donation in the calculation of donations from person A.

- Person B is a "transmitter" and is not a donor [section 21 definition of donor and definition of transmitter, and section 207B].

Do not include this transmission in the calculation of donations or contributions from person B.

If no:

- 14.3 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 Māori Party?

If yes:

- Person A is a "contributor" and made a "contribution to a donation" [section 207 definition of contribution and definition of contributor, and section 207C].

Include this contribution in the calculation of contributions to donations from person A.

- Person C is a "donor" and made a "donation" [section 207 definition of donor and definition of donation funded from contributions, and section 207C].

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.

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.

15 Which donations must be included in the return? [section 210]

- 15.1 Which donors donated more than \$15,000 in aggregate during the calendar year? [section 210(1)(a)]

This includes any donations made through a transmitter [paragraph 14.2 above].

- Include these donations in the return in **Part A**



- 15.2 Did the Māori Party disclose donations exceeding \$30,000 during the year? [section 210C].
- Include these donations in the return in **Part A**
- 15.3 Which contributors to donations made contributions exceeding \$1,500 during the calendar year, which when aggregated exceeded \$15,000? [section 210(1)(b)]
- Include these contributions in the return in **Part B**
- 15.4 Which anonymous donations exceeded \$1,500 and who was the excess returned or paid to? [section 207 definition of anonymous, section 207I and section 210(1)(c)]
- Include these donations in the return in **Part C**
- 15.5 Which donations made by overseas persons exceeded \$1,500 in aggregate during the calendar year, and who was the excess returned or paid to? [section 207K(1) definition of overseas person and the remainder of section 207K, and section 210(1)(d)]
- Include these donations in the return in **Part D**
- 15.6 Which contributors who are overseas persons made a contribution of more than \$1,500 during to calendar year to any party donation?
- Include these donations in the return in **Part E**
- 15.7 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? [section 208D and section 210(1)(e)]
- Include these donations in the return in **Part E**





Iles Casey
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Party Secretary of the Māori Party

Report on the Return of Party Donations for the 2011 Calendar Year

We have audited the attached Party Donations Return for the 2011 calendar year (the Return). The Return is prepared in accordance with Section 210 of the Electoral Act 1993 and contains the Party Donations required to be disclosed to the Electoral Commission.

Party Secretary's Responsibility for the Party Donations Return

The Party Secretary is responsible for the preparation of the Party Donations Return which correctly presents and discloses the donations received by the Party for the 2011 calendar year, as specified in Section 210 of the Electoral Act 1993.

Auditor's Responsibility

Our responsibility is to express an opinion on the Party Donations Return based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Party Donations Return is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Party Donations Return. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Party Donations Return, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Party Donations Return in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the overall presentation of the Party Donations Return.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the Party Donations Return.

Other than in our capacity as auditor we have no relationship with, or interests in the Maori Party except that we have assisted with the filing of the Party's annual income taxation return. This has not impaired our independence as auditor in any way.

Basis for Qualified Opinion on Party Donations Return

Section 210 of the Electoral Act 1993 sets out the total returnable donations required to be furnished in the Party Donations Return. It includes: 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 goods 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; donations of more than \$15,000 in aggregate from an individual donor; donation contributions of more than \$1,500 from an individual contributor that add up to more than \$15,000 in aggregate from that contributor; anonymous donations, overseas donations, and contributions to donations of more than \$1,500; donation contributions from an overseas person of more than \$1,500; the number of, and aggregate amount of, donations of more than \$5,000 but not more than \$15,000; the number of, and aggregate amount of, donations of more than \$1,500 but not more than \$5,000; the number of, and aggregate amount of, anonymous donations, and overseas donations, of \$1,500 or less; payments received from the Electoral Commission of donations protected from disclosure.

The scope of our work was limited in that:

- In common with organisations which receive donations and other income in the form of cash or donated services, control over this income prior to it being recorded is limited, and there are no practical audit procedures to determine the effect of this limited control.
- Controls over the recording of goods or services donated to the Party are limited and there are no practical audit procedures to determine the effect of this limited control.
- There are difficulties in establishing the difference between the contract price and the reasonable market value of any goods and services provided to the Party at a discount or premium.
- There are difficulties in establishing the value to the Party of any terms and conditions of credit that are on more favourable terms and conditions than prevailed at the time.

In these respects alone we were unable to determine whether the Party has met all the conditions of the Electoral Act 1993.

Qualified Opinion on Party Donations Return

We were unable to form an opinion as to whether the Party Donations Return fairly reflects all of the returnable donations received by the Party.

In our opinion:

- We received from the Party Secretary all the information that we required to carry out our duties.
- Access was at all reasonable times available to all records, documents, and accounts that relate to the Party's Donations Return and held by the Party Secretary.
- Proper accounting records of Party Donations, once recorded, have been kept by the Party Secretary.


30 April 2012
1081 Hinemoa Street
ROTORUA