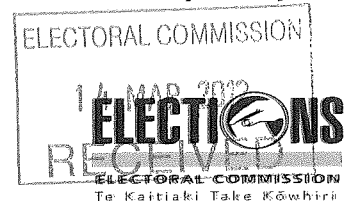


# Party Donations Return for the year ending 31 December 2011



Fill in boxes highlighted in yellow

If completing the form manually - also fill in orange boxes

Party  
Name

ALLIANCE PARTY

Party  
Secretary  
Name

TOM DOWIE

## 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:

A rectangular box containing a handwritten signature in black ink, which appears to be 'Tom Dowie'.

(Party Secretary)

Date:

16-02-2012

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 before **Friday 16 March 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	✓









**D: (i) 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
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	Date excess returned to donor or paid to Electoral Commission DD/MM/YYYY	Amount of payment \$0.00	Date received DD/MM/YYYY
1	NR	NR	NR	NR	NR	NR		
2	N	11	11	11	11	11		
3	11	11	11	11	11	11		
	11	11	11	11	11	11		

Party Secretary Initial: *J* Auditor Stamp/Initial: *J*



**E: (I) Every donation with contributions from an overseas person that was over \$1,500 Sections 210(1)(d) and 210(5),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				
0.00		ALLIANCE PARTY				
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 DD/MM/YYYY	Amount of payment \$0.00	Date received DD/MM/YYYY
NIL	NIL	\$0.00	NIL	NIL	NIL	NIL

Party Secretary Initial: .....

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
ALLIANCE PARTY	ONE	\$2000.00
Description of Donation	Number of Donations No.	Total Amount of Donations \$0.00
Number of anonymous donations not exceeding \$1,500	NIL	0.00
Number of overseas donations not exceeding \$1,500	NIL	0.00
Number of donations exceeding \$1,500 but not exceeding \$5,000	ONE	\$2000.00
Number of donations exceeding \$5,000 but not exceeding \$15,000	NIL	0.00

Party Secretary Initial: *FWG*

Auditor Stamp/Initial



# Alliance

P.O. Box 2505

SOUTH DUNEDIN 9044

20<sup>th</sup> February 2012

Impact Consulting and Accounting Ltd

265 Princes Street

DUNEDIN

Dear Mike

## **Letter of Representation for 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 [Registered Party Name] (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 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 Party may be materially misstated or incomplete for any reason.
- 5 The return contains the total returnable donations received by the 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;
  - 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. I have completed my own procedures, distinct from your audit processes, to evaluate the accuracy and completeness of the return.
- 9 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,

A handwritten signature in black ink, appearing to read 'Tom Dowie', with a long horizontal flourish extending to the right.

Tom Dowie  
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:

10 What benefits to the party were "donations"?

10.1 What gifts of money did the party receive?

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

10.2 What gifts of goods or services did the party receive?

Any goods or services donated to the 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].

10.3 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?

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].

10.4 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?

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

10.5 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?

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

11 What donations were made to the “party”?

11.1 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”

12 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.

13 Apart from donations protected from disclosure, which persons made “donations” to the party and which persons made “contributions to a donation”? [section 210(1) and paragraph 15 below]

13.1 Did person A make the donation directly to the 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:

13.2 Did person A give their donation to another person or organisation (person B) to forward on (transmit) to the 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:

13.3 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 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**.

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

14.1 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**

14.2 Did the party disclose donations exceeding \$30,000 during the year? [section 210C].

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

14.3 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**

14.4 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**

14.5 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**

14.6 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**

14.7 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**

## AUDIT REPORT

To The Electoral Commission

We have audited the attached Party Election Donation Return (The Return) for the Year ended 31<sup>st</sup> December 2011. The Return is made in accordance with Section 210A of the Electoral Act 1993. The Return sets out the specified donations by the Alliance Party of New Zealand for the Year ended 31<sup>st</sup> December 2011.

### Party Secretary's Responsibilities

The Party Secretary is responsible for the preparation of a Party Election Donation Return which fairly reflects the donations received by the Alliance Party for the Year ended 31<sup>st</sup> December 2011.

### Auditor's Responsibilities

It is our responsibility to express an independent opinion on The Return presented by the Party Secretary.

### Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in The Return.

We conducted our audit in accordance with International Standards on Auditing (New Zealand). 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 Return is free from material misstatements, whether caused by fraud or error. In forming our opinion we have also evaluated the overall adequacy of the presentation of information in The Return.

Other than in our capacity as auditors we have no relationship with, or interest in, the Alliance Party.

### Qualified Opinion.

Section 210A of the Electoral Act 1993 requires a Party Secretary to file a return of the party donations setting out various details regarding certain party donations. This includes specifying donations over \$10 000, anonymous donations over \$1 000, donations over \$1 000 from an overseas person.

There are no practical audit procedures to determine that the inclusion and capture of all donations and the full commercial value of materials or advertising space donated from individual candidates or provided free of charge has been recorded. As such we are unable to conclude that all donations exceeding the limits specified have been captured in The Return.


We are not the auditors of the Party's branches and our scope was therefore limited in respect of our assessing the completeness of election donations which may have been received at branch level.

In this respect alone we have been unable to form an opinion as to whether the position recorded is correct.

In our opinion:

- We received from the Party Secretary all the information that we required to carry out our duties;
- Proper records of The Party's donations were in our opinion, kept by the Party Secretary; and
- Access was at all reasonable times available to all records, documents, and accounts that relate to The Party's donations and held by the Party Secretary.

Our audit report was completed on 8<sup>th</sup> March 2012 and our audit opinion is expressed as at that date.

  
**Auditors:** Lindsay F. Dey C.A.  
Impact Consulting and Accounting Limited  
**Address:** Level 8, John Wickliffe House,  
265 Princes Street, Dunedin