

30 APR 2012

RECEIVED 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

Green Party of Aotearoa New Zealand

Party
Secretary
Name

Jon Field

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:

17/04/12

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)	Yes
Party Secretary has initialled every page	Yes
All relevant supporting documentation supplied to auditor	Yes
Auditor has stamped and initialled every page	Yes
Auditors report enclosed	Yes
Representation letter enclosed, if used	Yes

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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 210c)
 - 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)

Total A \$0.00

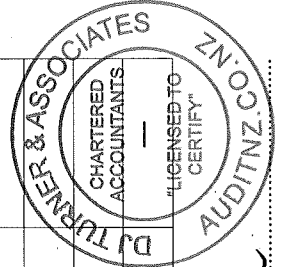
Party Name

Green Party of Aotearoa New Zealand

Donor's name	Donor's address	Date donation received (or dates of each aggregated donation) DD/MM/YYYY	Does the donation contain contributions? (Yes or No)	Amount of donation or total aggregated donations \$0.00
1 Fletcher Building Holdings Limited	810 Great South Road Auckland	25/10/2011	No	\$20,000.00
2 Kennedy Graham	35A Wilfred Street Ilam, Christchurch	see attached sheet	no	\$17,480.54
3 Metiria Turei	61 Islington Street Dunedin	see attached sheet	no	\$17,219.99
4 David Clendon	38 Fowlds Avenue Sandringham Auckland	see attached sheet	no	\$16,758.58
5 Kevin Hague	67 Welshmans Road Rutherglen	see attached sheet	no	\$16,235.40
6 Catherine Delahunty	686 Kauaeranga Valley Road RD 2 Thames	see attached sheet	no	\$15,945.40
7 Russel Norman	9 Finnimore Terrace Vogeltown Wellington	see attached sheet	no	\$16,394.93
8 Gareth Hughes	50 Chaytor Street Karori Wellington	see attached sheet	no	\$15,045.64
9 Bryan Forde	25 Sunrise Drive Invercargill	see attached sheet	no	\$15,200.00
10 Christopher Marshall	419 Mill Road Ohoka	see attached sheet	no	\$16,500.00
11 Forbes Elworthy	Wardington Manor Banbury Oxfordshire England	18/11/2011	no	\$15,035.00
12				
13				
14				

Party Secretary Initial:

Auditor Stamp/Initial



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GREEN PARTY - DONATIONS Jan- Dec 2011																	
Date Received	Clendon	Clendon	Hague	Hague	Delahunty	Delahunty	Turel	Turel	Norman	Norman	Graham	Graham	Hughes	Hughes	Forde	Marshall	Elworthy
7/01/2011															200.00		
10/01/2011							25.00										
18/01/2011					20.00											250.00	
19/01/2011	517.04	51.70	517.04	51.70	517.04	51.70	567.73	56.77	567.73	56.77	567.73	56.77	517.04	51.70	200.00		
21/01/2011																	
24/01/2011					300.00										200.00		250.00
25/01/2011																	
29/01/2011																	
31/01/2011	517.04	51.70	517.04	51.70	517.04	51.70	567.73	56.77	567.73	56.77	567.73	56.77	517.04	51.70	200.00		
2/02/2011															200.00		
4/02/2011																	
7/02/2011																	
10/02/2011							25.00										250.00
16/02/2011	517.04	51.70	517.04	51.70	517.04	51.70	567.73	56.77	567.73	56.77	567.73	56.77	517.04	51.70	200.00		
18/02/2011					20.00												
21/02/2011																	
25/02/2011																	
4/03/2011	517.04	51.70	517.04	51.70	517.04	51.70	567.73	56.77	567.73	56.77	567.73	56.77	517.04	51.70	200.00		
10/03/2011																	
16/03/2011	567.35	58.73	517.04	51.70	517.04	51.70	567.73	56.77	567.73	56.77	567.73	56.77	517.04	51.70	200.00		
18/03/2011					20.00												
21/03/2011																	
25/03/2011																	
30/03/2011	563.51	58.35	517.04	51.70	517.04	51.70	567.73	56.77	567.73	56.77	567.73	56.77	517.04	51.70	200.00		
1/04/2011																	
4/04/2011																	
6/04/2011																	
10/04/2011																	
13/04/2011	563.51	58.35	517.04	51.70	517.04	51.70	567.73	56.77	567.73	56.77	567.73	56.77	517.04	51.70	200.00		
15/04/2011																	
17/04/2011																	
19/04/2011					20.00												
21/04/2011	292.80																
25/04/2011																	
27/04/2011	563.51	58.35	517.04	51.70	517.04	51.70	567.73	56.77	567.73	56.77	567.73	56.77	517.04	51.70	200.00		
29/04/2011																	
2/05/2011																	
10/05/2011	563.51	58.35	517.04	51.70	517.04	51.70	567.73	56.77	567.73	56.77	567.73	56.77	517.04	51.70	200.00		
11/05/2011																	
13/05/2011																	
16/05/2011																	
18/05/2011					20.00												
18/05/2011																	
25/05/2011	563.51	58.35	517.04	51.70	517.04	51.70	567.73	56.77	567.73	56.77	567.73	56.77	517.04	51.70	200.00		
25/05/2011																	
27/05/2011																	
30/05/2011																	
7/06/2011					500.00												
8/06/2011	563.51	58.35	517.04	51.70	517.04	51.70	567.73	56.77	567.73	56.77	567.73	56.77	517.04	51.70	200.00		
10/06/2011																	
13/06/2011																	
18/06/2011	563.51	58.35	517.04	51.70	517.04	51.70	567.73	56.77	567.73	56.77	567.73	56.77	517.04	51.70	200.00		
22/06/2011					20.00												
24/06/2011																	
24/06/2011	563.51	58.35	517.04	51.70	517.04	51.70	567.73	56.77	567.73	56.77	567.73	56.77	517.04	51.70	200.00		
25/06/2011																	
27/06/2011																	
6/07/2011	563.51	58.35	517.04	51.70	517.04	51.70	567.73	56.77	567.73	56.77	567.73	56.77	517.04	51.70	200.00		
7/07/2011	240.00																
8/07/2011																	
10/07/2011																	
11/07/2011																	
18/07/2011																	
20/07/2011	563.51	58.35	517.04	51.70	517.04	51.70	567.73	56.77	567.73	56.77	567.73	56.77	517.04	51.70	200.00		
22/07/2011																	
25/07/2011																	
25/07/2011	563.51	58.35	517.04	51.70	517.04	51.70	567.73	56.77	567.73	56.77	567.73	56.77	517.04	51.70	200.00		
30/08/2011																	
5/08/2011																	

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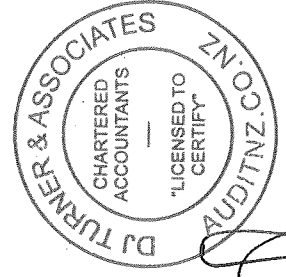


D: (i) Every donation from an overseas person that was over \$1,500 Sections 210(1)(d) and 210(5),207k

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		Nil	
Nil		Nil		Green Party of Aotearoa New Zealand		Nil	
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 (For Electoral Commission office use only) Date received DD/MM/YYYY
1	NIL				\$0.00		\$0.00
2							
3							



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Party Secretary Initial: Auditor Stamp/Initial:

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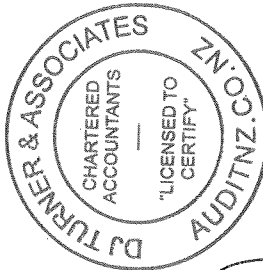


E: (ii) Every donation with contributions from an overseas person that was over \$1,500 Sections 210(1)(d) and 210(5),207k

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		Nil		
		Green Party of Aotearoa New Zealand				
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	Date received DD/MM/YYYY
NIL		\$0.00		DD/MM/YYYY	\$0.00	DD/MM/YYYY



[Handwritten signature]

Party Secretary Initial:

Auditor Stamp/Initial:

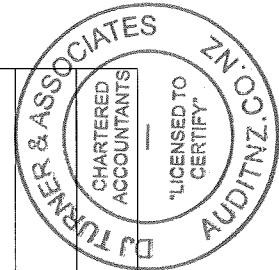
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F: All payments from the Electoral Commission of donations protected from disclosure Sections 210(1)(e) and 210(6)

Donations protected from disclosure are defined in section 208

Total \$0.00		Total \$0.00		Party Name	Nil
Date payment received DD/MM/YYYY	Amount of payment	Amount of interest included in payment \$0.00	Amount of payment \$0.00	Green Party of Aotearoa New Zealand	Nil
(For Electoral Commission office use only)					
			Amount of payment \$0.00		Date sent DD/MM/YYYY
NIL					



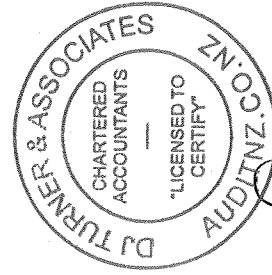
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G: Details of all other party donations received
Section 210(6A)

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
Green Party of Aotearoa New Zealand	94	\$310,776.12
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	82	\$196,450.08
Number of donations exceeding \$5,000 but not exceeding \$15,000	12	\$114,326.04



[Handwritten Signature]

Party Secretary Initial: Auditor Stamp/Initial:

17 April 2012

David Turner
PO Box 17002
Karori
Wellington 6147

Dear David,

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 The Green Party of Aotearoa New Zealand (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.

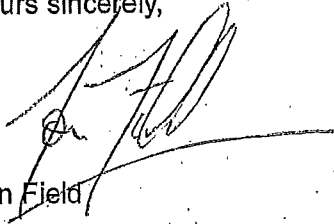
I confirm and take responsibility for the following representations after taking all reasonable steps to assure myself of them:

- 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:
 - 1.1 any material transactions not disclosed in the records;
 - 1.2 any alleged, suspected or proven illegal activity under the Act or other legislation potentially relevant to the return;
 - 1.3 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:
- 1.4 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;
 - 1.5 donations of more than \$15,000 in aggregate from an individual donor;
 - 1.6 donation contributions of more than \$1,500 from an individual contributor that add up to more than \$15,000 in aggregate from that contributor;
 - 1.7 anonymous donations, overseas donations, and contributions to donations of more than \$1,500;
 - 1.8 donation contributions from an overseas person of more than \$1,500
 - 1.9 the number of, and aggregate amount of, donations of more than \$5,000 but not more than \$15,000;
 - 1.10 the number of, and aggregate amount of, donations of more than \$1,500 but not more than \$5,000
 - 1.11 the number of, and aggregate amount of, anonymous donations, and overseas donations, of \$1,500 or less
 - 1.12 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,

A handwritten signature in black ink, appearing to read 'Jon Field', written over a horizontal line.

Jon Field

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 party were "donations"?

1.13 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].

1.14 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].

1.15 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].

1.16 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].

1.17 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)].

12 What donations were made to the "party"?

1.18 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 party and which persons made "contributions to a donation"? [section 210(1) and paragraph 15 below]

1.19 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:

1.20 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:

1.21 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**.

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

1.22 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**

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

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

1.24 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**

1.25 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**

1.26 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)]

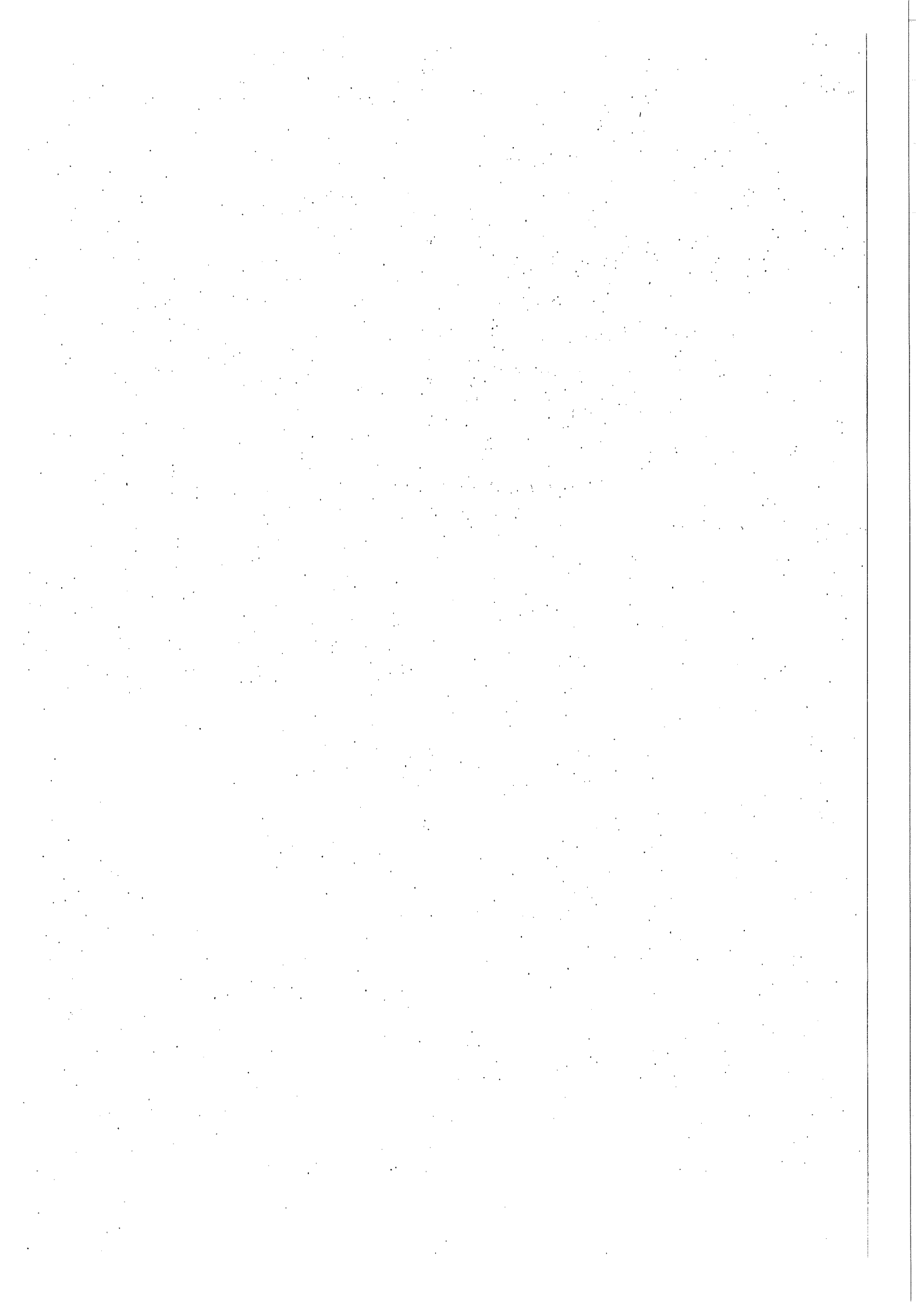
➤ Include these donations in the return in **Part D**

1.27 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**

1.28 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**



The Green Party of Aotearoa New Zealand

Independent Auditor's Report

To readers of the Return of Party Donations of The Green Party of Aotearoa New Zealand ("the Party").

Report on the Party Donations Return for the year ending 31st December 2011

I have audited the compliance of the Party with relevant provisions of the Electoral Act 1993 ("the Act"). The return is prepared in accordance with Section 210 of the Act. The return provides information about the past donations of the Party for the regulated period from 1st January 2011 to 31st December 2011 ("the Period").

Respective Responsibilities

The Party Executive ("the Executive") is responsible for compliance with the relevant provisions under the Electoral Act 1993.

My responsibility is to express an independent opinion on the Party's compliance with the Act, in all material respects. Other than in my capacity as auditor I have no relationship with or interest in the Party. My engagement has been conducted in accordance with SAE 3100 to provide reasonable assurance that the Party has complied with the Act. My procedures included examining, on a test basis, evidence relevant to the amounts and disclosures in the Return. It also includes assessing: -

- the significant estimates and judgements made by the Executive in the preparation of the Return, and
- whether the accounting policies are appropriate to the Party's circumstances, consistently applied and adequately disclosed.

These procedures have been undertaken to form an opinion as to whether the Party has complied, in all material respects, with the relevant provisions under the Electoral Act 1993 for the period from 1st January 2011 to 31st December 2011.

Use of Report

This report has been prepared for the readers of the Return of Donations of The Green Party of Aotearoa New Zealand. I disclaim any assumption of responsibility for any reliance on this report for any purpose other than that for which it was prepared.

Inherent Limitations

Because of the inherent limitations of measurement of donations or contributions made in certain circumstances and there are no practical audit procedures to determine the effect of that limited control, it is possible that fraud, error or non-compliance may occur and not be detected. As the procedures performed for this engagement are not performed continuously throughout the regulated period and the procedures performed in respect of the Party's compliance with relevant provisions under the Act are undertaken on a test basis, our assurance engagement cannot be relied upon to detect all instances where the Party may not have complied with the Act. The opinion expressed in this report has been formed on the above basis.

Opinion

In my opinion, except for any adjustments that may have been found necessary had I been able to obtain sufficient evidence concerning the measurement of donations or contributions made: -

- the Return of Party Donations for the period from 1st January 2011 to 31st December 2011 fairly reflects, in accordance with Section 210 of the Act, party donations received by the party secretary for the period as defined under the Act; and

The Green Party of Aotearoa New Zealand

Independent Auditor's Report (continued)

- Proper records of the party's donation receipts have been kept by the party as far as appears from my examination of those records and are correct.

My audit report was completed on 17th April 2012 and my qualified opinion is expressed as at that date.



David Turner
Chartered Accountant
Wellington
New Zealand