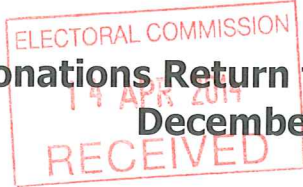


Party Donations Return for the year ending 31 December 2013



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

Party Name

ACT NEW ZEALAND

Party Secretary Name

GARRY MALLET

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:

4/4/14

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 **Wednesday 30 April 2014**. Returns can be filed:

- By post at PO Box 3220 Wellington 6140
- Delivered to Level 10, 34-42 Manners 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



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



Include aggregations from the same donor (including those exceeding \$30,000 that have been reported during the year under section 210C)

Do not include in Part A 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)

Total A \$0.00

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

Party Name

\$25,000.00

		ACT 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 LANI HAGAMAN	10 COLDSTREAM COURT, ILAM, CHRISTCHURCH 8041	28/10/2013	No	\$25,000.00
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				



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

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

		Total \$0.00		Total \$0.00		Party Name		Nil	
		Nil		Nil		ACT 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 \$0.00	Date excess returned to donor or paid to Electoral Commission DD/MM/YYYY	(For Electoral Commission office use only)		
							Amount of payment \$0.00	Date received DD/MM/YYYY	
1	NIL								
2									
3									

E: Every donation with contributions from an overseas person that was over \$1,500

Sections 210(1)(d) and 210(5),207K

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

			Nil	Party Name		Nil
				ACT NEW ZEALAND		
Name of overseas person	Address of overseas person	Amount of contribution \$0.00	Donation number in Part A or Part D that the contribution was part of and date donation made e.g. A13 13/08/2013	Date donation returned to donor or paid to Electoral Commission DD/MM/YYYY	(For Electoral Commission office use only)	
					Amount of payment \$0.00	Date received DD/MM/YYYY
NIL						



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		
		Nil	Nil	Party Name	Nil
Date payment received	Amount of payment	Amount of interest included in payment	<i>(For Electoral Commission office use only)</i>		
DD/MM/YYYY	\$0.00	\$0.00	Amount of payment	Date sent	
			\$0.00	DD/MM/YYYY	
NIL					



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

This part: - includes the total number and value of other party donations received that must be disclosed in accordance with 210(6A) (a) - (d)

Party Name	Total Number of Donations	Total \$0.00
	30	\$111,840.70
Description of Donation	Number of Donations No.	Total Amount of Donations \$0.00
Anonymity donations not exceeding \$1,500	4	\$1,985.70
Overseas donations not exceeding \$1,500	12	\$960.00
Donations exceeding \$1,500 but not exceeding \$5,000	7	\$24,000.00
Donations exceeding \$5,000 but not exceeding \$15,000	7	\$84,895.00



4 April 2014

David Knightley Accounting
Chartered Accountants
P O Box 99470
Newmarket
AUCKLAND 1149

Dear David

Letter of Representation for Party Donations Return for the 2013 calendar year

This representation letter is furnished in connection with the return of party donations for the 2013 calendar year (the return) by ACT 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:
 - 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; and
 - 4.4 any design deficiencies in the compliance system and instances where that system has not operated as described.



- 5 The return contains the total returnable donations received by the Party in the 2013 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.
- 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


Garry Mallett
Party Secretary
ACT New Zealand

APPENDIX to ACT New Zealand 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"?

11.1 What gifts of money did the party receive?

Gifts of money received are listed in the Donations Report as provided to you

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].

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

None

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].

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 party at a discount?

None

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 party at a premium?

Where the market value of an auction item has been difficult to determine we have treated the entire auction proceeds as a donation

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 party of the terms and conditions of any credit provided to the party on more favourable terms and conditions than prevailed at the time?

We have received no credit on favourable terms

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"?

- 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**]

Donations provided to or on behalf of the party have been included in the Donations Report

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)]

No

- 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]

There were no contributions to a donation received greater than \$1,500



- 14.1 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)?

Donations received directly or indirectly have been included

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 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 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)]
- One donor (Lani Hagaman) donated \$25,000 in aggregate during the calendar year***
- 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 party disclose donations exceeding \$30,000 during the year? [section 210C].
- There were none***
- 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)]
- There were none***
- 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)]
- There were no anonymous donations exceeding \$1,500***
- 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)]
- There were no donations from overseas persons exceeding \$1,500***
- 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?

There were no contributions from overseas persons

➤ 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)]

There were no protected payments from the Electoral Commission

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

- 15.8 How many other donations were received under the following categories and what was the total value of all donations for each category? [section 210(1)(f) and section 210(6A)(a)-(d)]

- anonymous donations of \$1,500 or less

There were 4 anonymous donations of \$1,500 or less, totalling \$1,985.70

- overseas donations of \$1,500 or less

There were 12 overseas donations of \$1,500 or less, totalling \$960.00

- donations of more than \$5,000 but not more than \$15,000;

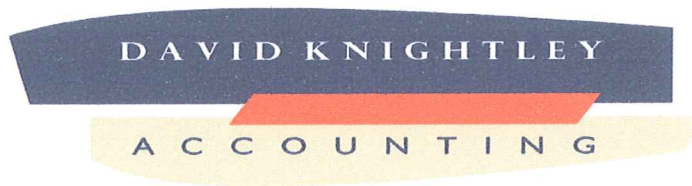
There were 7 donations of more than \$5,000 but not more than \$15,000, totalling \$84,895.00

- donations of more than \$1,500 but not more than \$5,000

There were 7 donations exceeding \$1,500 but not more than \$5,000, totalling \$24,000.00

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





Chartered Accountant & Business Adviser

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INDEPENDENT AUDITOR'S REPORT

To the Chief Electoral Officer

Report on the Party Donation Return of ACT New Zealand

I have audited the compliance of ACT New Zealand in respect to the compliance of the Party Donations Return with Section 210 of the Electoral Act 1993 for the period 1 January 2013 to 31 December 2013.

Respective responsibilities

The Party Secretary of ACT New Zealand is responsible for the preparation of the Party Donations Return and for compliance with Section 210 of the Electoral Act 1993.

My responsibility is to express an opinion on ACT New Zealand's compliance with Section 210A of the Electoral Act 1993, in all material respects. My engagement has been conducted in accordance with SAE 3100 to provide reasonable assurance that ACT New Zealand has complied with Section 210 of the Electoral Act 1993. My procedures were conducted in accordance with International Auditing Standards (New Zealand). These procedures have been undertaken to form an opinion as to whether ACT New Zealand has complied, in all material respects, with Section 210 of the Electoral Act 1993 for the period 1 January 2013 to 31 December 2013.

Use of Report

This report has been prepared for the Chief Electoral Officer of the Electoral Commission in accordance with Section 210 of the Electoral Act 1993. I disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the Chief Electoral Officer of the Electoral Commission, or for any purpose other than that for which it has been prepared.

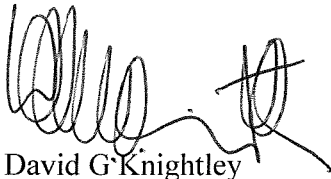
Inherent limitations

Because of inherent limitations which are common to other organizations of a similar nature, control over donations prior to being recorded in the financial records, is limited and 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 period 1 January 2013 to 31 December 2013 and the procedures performed in respect of ACT New Zealand's compliance with the requirements of Section 210 of the Electoral Act 1993 are undertaken on a test basis, my assurance engagement cannot be relied on to detect all instances where ACT New Zealand may not have complied with Section 210 of the Electoral Act 1993. The opinion expressed in this report has been formed on the above basis.

Other than in my capacity as auditor I have no relationship with, or interests in, ACT New Zealand.

Opinion

In my opinion, except for the limitations noted above, the Party Donations Return on pages 1 to 8 together with the Representation letter (pages 1 to 8) by the Party Secretary dated 4 April 2014 has complied, in all material respects with the requirements of Section 210 of the Electoral Act 1993 for the period from 1 January 2013 to 31 December 2013.



David G Knightley

6 April 2014

Newmarket

AUCKLAND