

ELECTORAL COMMISSION
- 5 MAY 2015
RECEIVED

Party Donations and Loans Return for the year ending 31 December 2014

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

Party Name

Focus NZ

Party Secretary
Name

Christy Gordon

I declare that to the best of my knowledge this return contains all donations and loans information required pursuant to sections 210 and 214C of the Electoral Act 1993, is an accurate record of the party donations and loans and is not false in any material particular.

Signed:


(Party Secretary)

Date:

8 / 4 / 15
(dd/mm/yyyy)

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 **Thursday, 30 April 2015**. 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

CHECKLIST

Parts A to I completed - if no donations or loans in a Part, then enter Nil in the first row	✓
Party Secretary has initialled every page	✓
All relevant supporting documentation supplied to auditor	✓
Auditor has stamped and/or initialled every page	✓
Auditor's report enclosed	✓
Representation letter enclosed, if used	✓

Party Secretary Initial: 

Page 1 of 10 Auditor Stamp/Initial: 

A: Every donor who has donated over \$15,000 during the year

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, F and G).

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

Total A \$0.00

		Party Name			\$22,455.95
		Focus NZ			
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	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	10/06/2014	No	\$161.00
2	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	20/03/2014	No	\$891.25
3	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	6/06/2014	No	\$317.40
4	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	8/09/2014	No	\$238.05
5	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	11/06/2014	No	\$287.50
6	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	7/08/2014	No	\$332.64
7	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	10/09/2014	No	\$297.28
8	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	29/05/2014	No	\$4,600.00
9	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	3/07/2014	No	\$176.11
10	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	21/07/2014	No	\$313.17
11	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	30/07/2014	No	\$313.15
12	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	13/08/2014	No	\$293.60
13	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	27/08/2014	No	\$220.20
14	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	1/09/2014	No	\$220.20
15	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	8/09/2014	No	\$84.18

Party Secretary Initial: _____

Auditor Stamp/Initial _____

16	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	10/09/2014	No	\$220.20
17	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	20/05/2014	No	\$361.26
18	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	20/07/2014	No	\$1,058.46
19	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	20/08/2014	No	\$3,197.19
20	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	20/09/2014	No	\$3,626.70
21	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	28/10/2014	No	\$2,036.37
22	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	22/07/2014	No	\$569.25
23	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	21/07/2014	No	\$469.20
24	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	12/07/2014	No	\$13.80
25	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	2/07/2014	No	\$477.25
26	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	7/08/2014	No	\$12.00
27	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	10/09/2014	No	\$36.00
28	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	13/10/2014	No	\$12.00
29	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	6/06/2014	No	\$534.75
30	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	5/01/2014	No	\$307.00
31	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	8/08/2014	No	\$301.54
32	The Rintoul Group	457 Kerikeri Road, R D 3, Kerikeri	2/07/2014	No	\$477.25

Party Secretary Initial:

Auditor Stamp/Initial

D: Every donation from an overseas person that was over \$1,500

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	
							Focus NZ	
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

Party Secretary Initial: 

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

Sections 210(1)(d) and 210(5)

If an *overseas contribution* is over \$1,500 (either on its own or when aggregated with other contributions to the donation by the same overseas person), 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 contributions.

			Total \$0.00	Party Name		
				Focus NZ		
Name of overseas person	Address of overseas person	Amount of contribution \$0.00 or total aggregated contribution	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

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

Party Secretary Initial:
 Auditor Stamp/Initial *A* *BJ*

G: Details of all other party donations received

Sections 210 (1), (f) and (6A)

Include here the total number and value of other party donations received that must be disclosed in accordance with section 210(1)(f). If a donor has made more than one donation in a category each donation should be counted separately when calculating the total number of donations, for the purposes of Part G.

Party Name	Total \$0.00
Focus NZ	\$2,424.20

Description of Donation	Number of Donations No.	Total Amount of Donations \$0.00
Anonymous donations not exceeding \$1,500		
Overseas donations not exceeding \$1,500		
Donations exceeding \$1,500 but not exceeding \$5,000	1	\$2,424.20
Donations exceeding \$5,000 but not exceeding \$15,000		

Party Secretary Initial:



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H: Loans exceeding \$15,000 entered into during the year from 25 March 2014 *

Sections 214C(1)(a) and (b), 214C (2) and 214C (3)

Include loans from the same lender (including those exceeding \$30,000 that have been reported during the year under section 214F). Loans from the same lender need to be aggregated.

Do not include in Part H loans not exceeding \$15,000 (see Part I).

The unpaid balance amount is as at 31 December 2014.

Party Name:

Focus NZ

Lender's name and address	Loan amount \$0.00	Date loan entered into DD/MM/YYYY	Repayment date (if no repayment date, specify "no repayment date" here)
Interest rate or rates	Unpaid balance of loan \$0.00	Guarantor's name and address (if any)	Details of any security given
Any terms (that enable the lender to reduce or extinguish the loan amount and/or interest or grant any concession in respect of repayment)			

Lender's name and address	Loan amount \$0.00	Date loan entered into DD/MM/YYYY	Repayment date (if no repayment date, specify "no repayment date" here)
Interest rate or rates	Unpaid balance of loan \$0.00	Guarantor's name and address (if any)	Details of any security given
Any terms (that enable the lender to reduce or extinguish the loan amount and/or interest or grant any concession in respect of repayment)			

* The loan requirements do not apply to loans entered into prior to 25 March 2014.

Party Secretary Initial: 

Page 9 of 10 Auditor Stamp/Initial 

I: Details of all other party loans

Section 214C (1) (c) and 214 (4)

Include here the total number and value of other party loans entered into during the year that were less than \$1,500 and not more than \$15,000 that must be disclosed in accordance with 214(1)(c).

If a lender has made more than one loan to the party of between \$1,500 and \$15,000 each loan should be counted separately when calculating the total number of loans, for the purposes of Part I.

Party Name	Total \$0.00	
Focus NZ		
	Number of Loans No.	Total Amount of Loans \$0.00
Loans of more than \$1,500 and not more than \$15,000		

Party Secretary Initial:

Page 10 of 10 Auditor Stamp/Initial

**INDEPENDENT AUDITOR'S REPORT
TO THE PARTY SECRETARY OF THE FOCUS NZ PARTY** Accountants &
Business Advisers

Report of the Focus NZ Party Donation Return

We have audited the attached Return of Party Donations and Loans (the 'Return') prepared by the Focus NZ Party for the period 1 January 2014 to 31 December 2014. The Return is prepared in accordance with section 210 and 214c of the Electoral Act 1993. The Return provides information about party donations and loans made to the Focus NZ Party.

This report is made solely to the Party Secretary. Our audit has been undertaken so that we might state to the Party Secretary those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Party Secretary, for our audit work, for this report, or for the opinions we have formed.

Party Secretary's Responsibilities

The Party Secretary is responsible for the preparation of a Return which fairly reflects the party donations and loans received by the Focus NZ Party for the period 1 January 2014 to 31 December 2014 in accordance with the Electoral Act 1993.

Auditor's Responsibility

Our responsibility to express an independent opinion on the Return in terms of the requirements of section 210 and 214c of the Electoral Act 1993. Our engagement has been conducted in accordance with SAE 3100 Compliance Engagements to provide reasonable assurance that the Focus NZ Party's Return has compiled with section 210 and 214c of the Electoral Act 1993. These procedures have been undertaken to form an opinion as to whether the Focus NZ Party's Return has compiled, in all material respects, with section 210 and 214c of the Electoral Act 1993.

Other than in our capacity as auditor, we have no relationship with or interests in the Focus NZ Party.

Qualified Opinion on the Return

Control over income from donations, whether in the form of cash or as donated goods and services, prior to being recorded by an organisation is limited, and there are no practical audit procedures to determine the effect of this limited control. Accordingly, an auditor of an organisation receiving significant amounts of donations usually qualifies their opinion to reflect the practical limitation of an audit in this area.

Due to the nature of these issues, we do not believe there is further information that can be provided to us by the Focus NZ Party which would allow us to determine the effect of this limited control.

Proper accounting records of party donations and loans, once entered in those records, have been kept by the Focus NZ Party as far as appears from our examination of those records.

In our opinion, except for adjustments that might have been found necessary had we been able to obtain sufficient evidence concerning income from donations and funding from loans the attached Return of Party Donations and Loans fairly reflects, in accordance with section 210 and 214c of the Electoral Act 1993, the party donations received by the Focus NZ Party for the period 1 January 2014 to 31 December 2014.

In forming our opinion we were reliant on the information provided to us by the Party Secretary.



PKF Poutsma Lemon

8 April 2015

Kerikeri

~~New Zealand~~

fax +64 9 407 5434 | kerikeri@pkfpl.co.nz | www.pkfpl.co.nz

9 Hobson Avenue | PO Box 81 | Kerikeri | New Zealand | DX AA21003

8 April 2015

The Secretary
FOCUSNZ Party
1078A Beach Road
Torbay
AUCKLAND 0630

Dear Christy

AUDIT MANAGEMENT LETTER

We have completed our audit of the Party Donations and Loans Return for the year ending 31 December 2014 and enclose a copy of the audit report.

We have conducted our audit of the Party Donations and Loans Return using the information and invoices provided to us by the party secretary and party administrator. The Donations provided were all a donation of goods and paid directly to the supplier of the goods.

We will rely on Management Representations from the party secretary that all records and documents have been provided to us.

Thank you to Phyllis for the organisation of the records presented to us for audit and assistance provided to us throughout the audit.

We enclose our invoice in relation to this work for your kind attention.

Should you have any queries regarding the report please do not hesitate to contact us.

Yours sincerely
PKF POUTSMA LEMON



Alison Lemon
Audit Partner

03201FOC206Management Letter Donation & Loan Return
JTJT

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9 Hobson Avenue | PO Box 81 | Kerikeri | New Zealand | DX AA21003

Directors: Jack P Poutsma, CA, ACIS, AMInetD. Alison Lemon, CA.

PKF Poutsma Lemon is a member firm of the PKF International Limited and PKF New Zealand Limited networks of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

Focus NZ
C/- P Rintoul
457 Kerikeri Road
R D 3
Kerikeri 0293

5 May 2015

PKF Poutsma Lemon
P O Box 81
Kerikeri 0245

Dear Madam

PARTY DONATIONS AND LOANS RETURN

This representation letter is furnished in connection with the return of party donations and loans for the 2014 calendar year (the return) by Focus NZ (the Party) made in accordance with sections 210 and 214C of the Electoral Act 1993 (the Act) which has been subject to an assurance engagement and reported on by you in accordance with sections 210A and 214D of the Act.

I understand that your assurance engagement was conducted in accordance with the relevant provisions of the Act and the applicable auditing and assurance standards issued by the New Zealand Auditing and Assurance Standards Board.

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.

- 6.2 Any loans entered into during the year of less than or equal to \$15,000 if the loan exceeds \$15,000 when aggregated with all other loans entered into during the year by the same lender;
- 6.3 The number and aggregate amount of all other loans entered into of not less than \$1,500 and not more than \$15,000.
- 7 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.
- 8 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.
- 9 Any and all misstatements you have identified during the course of your assurance engagement have been adjusted in the final return.
- 10 I have completed my own procedures, distinct from your assurance engagement processes, to evaluate the accuracy and completeness of the return.
- 11 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

Focuz NZ

Christy Gordon
Party Secretary

<p><i>Do any of the donations identified above, or components of those donations, fall within the party donation exclusions?</i></p>	<p>A party donation does not include:</p> <ul style="list-style-type: none"> • 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 <p>Do not include these items in the calculation of party donations.</p> <p>[section 207 definition of party donation at paragraph (b)]</p>
<p><i>Apart from donations protected from disclosure, which persons made “donations” to the party and which persons made “contributions to a donation”?</i> [section 210(1)]</p> <p>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.</p>	
<p><i>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)?</i></p>	<p>If yes:</p> <p>Person A is a “donor” and made a “donation”.</p> <p>Include this donation in the calculation of donations from person A.</p> <p>[section 207 definition of donor and definition of party donation]</p>
<p>If no:</p> <p><i>Did person A give their donation to another person or organisation (person B) to forward on (transmit) to the party?</i></p>	<p>If yes:</p> <p>Person A is a “donor” and made a “donation”.</p> <p>Include this donation in the calculation of donations from person A.</p> <p>Person B is a “transmitter” and is not a donor. Do not include this transmission in the calculation of donations or contributions from person B.</p> <p>[section 207 definition of donor and definition of transmitter, and section 207B]</p>

<p><i>Which contributors who are overseas persons made a contribution of more than \$1,500 during to calendar year to any party donation?</i></p> <p>[section 207K(3) and section 210(1)(da)]</p>	<p>Include these donations in the return in Part E</p>
<p><i>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?</i></p> <p>[section 208D and section 210(1)(e)]</p>	<p>Include these donations in the return in Part F</p>
<p><i>How many other donations were received under the following categories and what was the total value of all donations for each category?</i></p> <ul style="list-style-type: none"> • anonymous donations of \$1,500 or less • overseas donations of \$1,500 or less • donations of more than \$5,000 but not more than \$15,000; • donations of more than \$1,500 but not more than \$5,000 <p>[sections 210(1)(f) and 210(6A)(a)-(d)]</p>	<p>Include these donations in the return in Part G</p>
<p>What loans entered into by the party must be disclosed? [Part 6B]</p>	
<p><i>What loans has the party entered into?</i></p>	<p>A written or oral agreement or arrangement under which a lender lends money, or agrees to lend money in the future, to a party is a loan.</p> <p>This does not include money lent by a registered bank at a commercial interest rate.</p> <p>Credit cards and overdraft facilities with registered banks are also excluded.</p> <p>[section 212]</p>
<p>Who has entered into a loan on behalf of the party?</p>	
<p><i>Has the party secretary entered into the loan?</i></p>	<p>Only a party secretary can enter into a loan on behalf of the party.</p> <p>[section 213]</p>