

Party Donations and Loans Return for the year ending 31 December 2019

DECLARATION

1. Party name:

New Zealand National Party

Party secretary name:

Greg Hamilton

2. TOTAL PARTY DONATIONS

Complete Parts A to G on pages 2 to 10 if you have any donations to declare.

Write 'NIL' if you have ${\rm NO}$ donations, or contributions to a donation, in Parts A to G

Part A: Party donations of more than \$15,000

Part C: Anonymous party donations of more than \$1,500

Part D: Overseas party donations of more than \$1,500

Part F: Donations protected from disclosure

Part G: Other party donations up to \$15,000

Total (A + C + D + F + G)

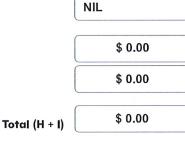
3. TOTAL PARTY LOANS

Complete Parts H and I on pages 11 to 12 if you have any loans to declare.

Write 'NIL' if you have NO loans to declare

Part H: Party loans exceeding \$15,000

Part I: Party loans between \$1,500 - \$15,000



\$ 155,384.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 1,066,483.08

\$ 1,221,867.08

4. 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.

SIGNATURE

DATE: DD / MM / YYYY

30/4/2020

COMPLETING THE RETURN

You can complete the return electronically or by hand.

If you complete the return electronically the totals in each part will be automatically added up for you, as well as the totals on this page of the return.

If you do not have any donations and/or loans to declare enter '**NIL**' in **step 2** and/or **step 3** on this page before completing the declaration at **step 4**.

CHECKLIST

Step 1 completed	
Parts A to I completed or NIL entered at step 2 and/or step 3	
Party secretary signed and dated the return	
All relevant supporting documentation supplied to auditor	
Auditor stamped or initialled a copy of the return to keep for own records	
Auditor's report enclosed	
Representation letter enclosed,	

FILING THE RETURN

if used

The return needs to be signed and dated by the party secretary and be accompanied by an auditor's report. The signed return and the auditor's report must be received by the Electoral Commission by **Thursday**, **30 April 2020.**

The return can be filed:

- by post to PO Box 3220, Wellington 6140
- delivered to Level 4, 34-42
 Manners Street, Wellington
- by email to: enquiries@elections.govt.nz

Reminder: the returns are open to public inspection and will be published on www.elections.nz.



DONATIONS Complete Parts A to G

Party Donations

A party donation is a donation of money, goods or services that is made to a party. A party donation includes:

- where a party is provided with goods or services free of charge that have a reasonable market value of more than \$1,500
- where a party is provided with discounted goods or services and the reasonable market value of the goods or services is greater than \$1,500, the difference between the contract or agreed price and the reasonable market value of the goods or services is a donation
- when a party sells over-valued goods or services, the difference between the price paid and the reasonable market value is a donation (for example a fundraising auction or dinner)

PART A: PARTY DONATIONS OF MORE THAN \$15,000

Instruction for Part A – Donations over \$15,000

Party donations of more than \$15,000 (including GST) received during 2019 are required to be declared in **Part A**, including a series of donations received from the same donor during the year that add up to more than \$15,000. Also include those donations exceeding \$30,000 received during the year and reported under section 2100.

Do not include in **Part A** contributions 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**).

 where credit is provided to a party on more favourable terms than those prevailing at the same time for similar credit, the value of the favourable terms is a donation.

The following are not a party donation:

- volunteer labour
- goods or services provided free of charge to a party, or to any person on the party's behalf, that have a reasonable market value of \$1,500 or less, or
- a candidate donation that is included in a candidate's return of donations.

You need to record the name and street address of the donor, the date the donation was received and the amount received from the donor. Where you have received a number of donations from the same donor you should include each date on which a donation was received from the donor and the aggregated total from the donor. You also need to confirm whether any person (other than the donor) has contributed more than \$15,000 to the donation. Contributions of more than \$15,000 must be disclosed in **Part B** (or **Part E** for overseas contributors). Contributions of \$15,000 or less do not have to be included in the return.

WRITE 'NIL' IF YOU HAVE NO DONATIONS TO DECLARE HERE:

			TOTAL FOR PART A	\$ 155,384.00
	Donor's name and street address	Date donation or aggregated donations received dd/mm/yyyy	Does the donation contain contributions from another person of more than \$15,000? Enter YES or NO	Amount of donation or total aggregated donations (including GST) \$0.00
1	Christopher and Banks, PWC House L26 198 Quay St, Auckland	23/09/2019	No	\$ 50,000.00
2	Colin Truman, 268 Otipua Rd, Timaru	07/04/2019	No	\$ 60.00
3	Colin Truman, 268 Otipua Rd, Timaru	01/07/2019	No	\$ 120.00
4	Colin Truman, 268 Otipua Rd, Timaru	31/12/2019	No	\$ 26,031.17
5	Reti Holdings Ltd, Sudburys Ltd, 20 Commerce St, Whangarei	30/04/2019	No	\$ 4,000.00
6	Reti Holdings Ltd, Sudburys Ltd, 20 Commerce St, Whangarei	16/07/2019	No	\$ 2,000.00
7	Reti Holdings Ltd, Sudburys Ltd, 20 Commerce St, Whangarei	16/08/2019	No	\$ 5,000.00
8	Reti Holdings Ltd, Sudburys Ltd, 20 Commerce St, Whangarei	21/08/2019	No	\$ 10,000.00
9	Reti Holdings Ltd, Sudburys Ltd, 20 Commerce St, Whangarei	26/09/2019	No	\$ 4,000.00
0	Peter Goodfellow, 37 Ngaiwi Street, Orakei, Auckland	05/03/2019	No	\$ 139.37
11	Peter Goodfellow, 37 Ngaiwi Street, Orakei, Auckland	06/03/2019	No	\$ 900.00
2	Peter Goodfellow, 37 Ngaiwi Street, Orakei, Auckland	01/04/2019	No	\$ 250.00



	Date donation or	Does the donation	Amount of donation or
Donor's name and street address	aggregated donations received dd/mm/yyyy	contain contributions from another person of more than \$15,000? Enter YES or NO	total aggregated donations (including GST) \$0.00
eter Goodfellow, 37 Ngaiwi Street, Orakei, Auckland	23/07/2019	No	\$ 8,386.98
eter Goodfellow, 37 Ngaiwi Street, Orakei, Auckland	30/12/2019	No	\$ 9,250.00
ffrey Douglas, 285 Victoria Ave, Remuera, Auckland	15/02/2019	No	\$ 1,200.00
ffrey Douglas, 285 Victoria Ave, Remuera, Auckland	15/04/2019	No	\$ 150.0
ffrey Douglas, 285 Victoria Ave, Remuera, Auckland	06/05/2019	No	\$ 838.7
ffrey Douglas, 285 Victoria Ave, Remuera, Auckland	10/05/2019	No	\$ 2,900.0
ffrey Douglas, 285 Victoria Ave, Remuera, Auckland	16/08/2019	No	\$ 10,000.0
ffrey Douglas, 285 Victoria Ave, Remuera, Auckland	25/11/2019	No	\$ 3,500.0
aewyn Roebuck, 22 Kinross Drive, New Plymouth	18/07/2019	No	\$ 700.0
aewyn Roebuck, 22 Kinross Drive, New Plymouth	10/09/2019	No	\$ 725.0
aewyn Roebuck, 22 Kinross Drive, New Plymouth	30/11/2019	No	\$ 15,232.7



Donor's name and street address

17

8

:9

0

Date donation or aggregated donations received dd/mm/yyyy Does the donation contain contributions from another person of more than \$15,000?

Enter YES or NO

Amount of donation or total aggregated donations (including OST) \$0.00

BDO

PART A		 BDC
, O		
i9		
8		
;7		
6		
·4 i5		
;3		
i2		
51		
0		
i 9		
.8		
۰o 7		
-5		
.4		
.3		
2		
11		

PART B: CONTRIBUTIONS OF MORE THAN \$15,000

Instructions for Part B – Contributions over \$15,000

A contribution is money, goods or services that makes up a donation or is included in a donation or has been used to wholly or partly fund a donation, that was given to the donor or a person who was expected to pass the contribution to the donor. Only complete **Part B** if the donation in **Part A** includes a contribution, from someone other than the donor, exceeding \$15,000. For each contribution in Part B you will need to provide:

- the name and street address of each contributor
- the line number of the donation in **Part A** that the contribution was part of and the date the donation was received
- the amount of each contribution made by the contributor, or in the case of multiple contributions, the total amount of the contributions from the same person to the donation during the year.

WRITE 'NIL' IF	WRITE 'NIL' IF YOU HAVE NO CONTRIBUTIONS TO DECLARE HERE:			NIL
			TOTAL FOR PART B	\$ 0.00
Contributor's name and street address	5	Donation (number) in Part A that contribution was part of	Date of donation in Part A that the contribution was part of dd/mm/yyyy	Amount of contribution (including GST) \$0.00



PART C: ANONYMOUS PARTY DONATIONS OF MORE THAN \$1,500

Instructions for Part C - Anonymous donations over \$1,500

An anonymous donation is a donation made in such a way that the party who receives the donation does not know the identity of the donor and could not, in the circumstances, reasonably be expected to know the identity of the donor.

If an anonymous donation is over \$1,500 the party is entitled to keep \$1,500. The balance of the donation must, within 20 working days of receipt, be paid to the Electoral Commission for payment into a Crown bank account.

- In Part C you must declare:
- · the date the donation was received; and
- the amount received; and
- · the amount paid to the Electoral Commission; and
- the date payment was made to the Electoral Commission.

	WRITE 'NIL' IF YOU HAVE NO DONATIONS TO DECLARE HERE:		NIL	
		TOTAL FOR PART C	\$ 0.00	
Date anonymous donation received dd/mm/yyyy	Amount of anonymous donation (including GST) \$0.00	Amount paid to the Electoral Commission (including GST) \$0.00	Date paid to the Electoral Commission dd/mm/yyyy	

PART C

PART D: OVERSEAS PARTY DONATIONS OF MORE THAN \$1,500

Instructions for Part D – Overseas donations over \$1,500

Donations from an overseas person

An overseas person is:

- an individual who resides outside New Zealand and is not a New Zealand citizen or registered elector, or
- a body corporate incorporated outside New Zealand; or
- an unincorporated body that has its head office or principal place of business outside New Zealand.

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.

In Part D you must declare:

- the name and street address of the overseas person; and
- the date the donation was received or, in the case of multiple donations, the date each donation was received; and
- the amount of the donation or, in the case of aggregated donations, the total amount of the donations; and
- the amount returned to the overseas person or paid to the Electoral Commission, and the date that such payment was made.

WRITE 'NIL' IF YOU HAVE NO DONATIONS TO DECLARE HERE:

NIL

		TOTAL FOR PART D	\$ 0.00	
Name and street address of overseas donor	Amount of donation or total aggregated donations (including GST) \$0.00	Date donation received (or dates of each aggregated donation) dd/mm/yyyy	Amount returned to donor or paid to Electoral Commission and date of that return payment (including GST)	

PART E: CONTRIBUTIONS FROM OVERSEAS PERSON OF MORE THAN \$1,500

Instructions for Part E - Overseas contributions over \$1,500

If you receive any donation from a donor who is not an overseas person that includes a contribution from an overseas person greater than \$1,500 (either on its own or when aggregated with other contributions to the donation by the same overseas person), you must return the whole donation to the donor. If that is not possible, you must forward the whole donation to the Electoral Commission.

In Part E you must declare:

- the name and street address of the overseas person; and
- the amount of the contribution or, in the total amount of aggregated contributions; and
- the date the donation was received or, in the case of multiple donations, the date each donation was received; and

• the amount returned to the overseas person or paid to the Electoral Commission, and the date that such payment was made.

WRITE 'NIL' IF YOU I	WRITE 'NIL' IF YOU HAVE NO CONTRIBUTIONS TO DECLARE HERE:		NIL	
		TOTAL FOR PART E	\$ 0.00	
Overseas contributor's name and street address	Amount of contribution or total aggregated contributions (including GST) \$0.00	The date the related donation funded from the contribution was made dd/mm/yyyy	Amount returned to donor or paid to Electoral Commission and date of that return payment (including GST)	



PART F: DONATIONS PROTECTED FROM DISCLOSURE

Instructions for Part F – Donations protected from disclosure

A donation protected from disclosure enables a person to make an anonymous donation of more than \$1,500 to a registered party without their identity being disclosed to either the public or the party receiving the donation.

The current maximum amount that an individual or body can donate to any one party through this process is \$46,822.50 between two successive elections. No party may currently receive more than \$312,150 from donations protected from disclosure between two successive elections.

In Part F you must declare:

- the date the payment was received
- the amount of the payment
- · the amount of any interest included in the payment

WRITE 'NIL' IF YOU I	WRITE 'NIL' IF YOU HAVE NO DONATIONS TO DECLARE HERE:	
	TOTAL FOR PART F	\$ 0.00
Date payment received dd/mm/yyyy	Amount of payment (including GST) \$0.00	Amount of interest included in payment \$0.00



PART G: OTHER PARTY DONATIONS UP TO \$15,000

Instructions for Part G - Other party donations up to \$15,000

The total number and value of other party donations received in the following bands must be disclosed in Part G:

- anonymous party donations of \$1,500 or less
- overseas party donations of \$1,500 or less
- party donations of more than \$1,500 up to and including \$5,000
- party donations of more than \$5,000 up to and including \$15,000.

There is no requirement to aggregate donations from the same donor for the purposes of determining what donations to include and in which band in **Part G**. If a donor has made more than one donation in a category each donation should be counted separately when calculating the number of donations.

WRITE 'NIL' IF YOU HAVE NO DONATION		
	TOTAL FOR PART G	\$ 1,066,483.08
Description of donation	Total number of donations	Total amount of donations (including GST) \$0.00
Anonymous donations not exceeding \$1,500	24	\$ 2,744.09
Overseas donations not exceeding \$1,500	0	\$ 0.00
Donations exceeding \$1,500 but not exceeding \$5,000	198	\$ 580,664.80
Donations exceeding \$5,000 but not exceeding \$15,000	54	\$ 483,074.19

LOANS Complete Parts H and I

Party Loans exceeding \$15,000

A party loan is a written or oral agreement under which a lender lends money to a political party. Money lent by a registered bank at a commercial interest rate is not a party loan, nor are credit cards and overdraft facilities with registered banks.

PART H: PARTY LOANS EXCEEDING \$15,000

Instructions for Part H - Party loans exceeding \$15,000

Party loans from the same lender exceeding \$15,000 entered into during the year (including those exceeding \$30,000 that have been reported during the year under section 214F) must be reported in **Part H**.

Loans from the same lender need to be aggregated. Include loans entered into during the year not exceeding \$15,000, but that exceed \$15,000 when aggregated with all other loans from the same lender during 2019 or unpaid balances as at 31 December 2019 of any loans provided by the same lender in any previous year (from 25 March 2014).

	' IF YOU HAVE NO LOAN		1
		TOTAL FOR PART H	\$ 0.00
Lender's name and street address	Loan amount (including GST) \$0.00	Date loan entered into dd/mm/yyyy	Repayment date (if no repayment date, specif "no repayment date" here)
Guarantor's name and street address (if any)	Unpaid balance of loan \$0.00	Interest rate or rates	Details of security given
Total aggregated loan amount from the same ler	nder (if applicable)		
Any terms (that enable the lender to reduce or exti	inguish the loan amount and/o	r interest or grant any concess	sion in respect of repayment)
Lender's name and street address	Loan amount (including GST) \$0.00	Date loan entered into dd/mm/yyyy	
Lender's name and street address Guarantor's name and street address (if any)	(including GST)		(if no repayment date, speci
	(including GST) \$0.00 Unpaid balance of loan \$0.00	dd/mm/yyyy	(if no repayment date, speci "no repayment date" here)
Guarantor's name and street address (if any)	(including GST) \$0.00 Unpaid balance of loan \$0.00	dd/mm/yyyy	(if no repayment date, specie "no repayment date" here) Details of security given
Guarantor's name and street address (if any) Total aggregated loan amount from the same ler	(including GST) \$0.00 Unpaid balance of loan \$0.00	dd/mm/yyyy	(if no repayment date, specif "no repayment date" here) Details of security given

PART I: PARTY LOANS BETWEEN \$1,500 - \$15,000

Instructions for Part I – Party loans between \$1,500 – \$15,000

The total number and value of all other party loans entered into during the year of \$1,500 or more up to and including \$15,000, that have not already been disclosed in **Part I**.

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**.

WRITE 'NIL' IF YOU HAVE NO LO	WRITE 'NIL' IF YOU HAVE NO LOANS TO DECLARE HERE:	
	TOTAL FOR PART I	\$ 0.00
	Number of loans	Total amount of loans (including GST) \$0.00
Loans of not less than \$1,500 and not more than \$15,000		





INDEPENDENT AUDITOR'S REPORT TO THE PARTY SECRETARY OF THE NEW ZEALAND NATIONAL PARTY

Qualified Opinion

We have audited the attached Return of Party Donations and Loans (the 'Return') prepared by The New Zealand National Party (the 'Party') for the period 1 January 2019 to 31 December 2019. The Return is prepared in accordance with section 210 and section 214C of the Electoral Act 1993. The Return provides information about party donations and loans made to the Party.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, 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 and loans received by The New Zealand National Party for the period 1 January 2019 to 31 December 2019.

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

Basis for Qualified Opinion

Based on the evidence obtained from the procedures we note the following limitations:

- Donation income belongs to an organisation once it is received, but there are generally no practical procedures available to determine that all income of this nature, whether in the form of cash or as donated/discounted goods and services, received by an organisation is actually recorded by that entity. Accordingly, an auditor of an organisation receiving significant amounts of donations usually qualifies their opinions to reflect the practical limitations of an audit in this area.
- We are not the auditor of the Party Electorate Committees or branches, our scope was therefore limited in respect of assessing the completeness of donations and loans which may have been received and established at Local Electorate Committees or branch level.
- In addition, per s 210(1)(d) of the Electoral Act 1993, donations received from an overseas person are required to be disclosed separately in Part E and Part G of the Return. Due to the nature of how donations are generally received, controls over determining the residency status of donors is limited and there are no practical procedures to determine the effect of this limited control.

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

Party Secretary's Responsibilities

The Party Secretary is responsible for the preparation of the Return under section 210 and section 214C, and for such internal control as the Party Secretary determines is necessary to enable the preparation of a Return that is free from material misstatements, whether due to fraud or error.

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 Party's Return has complied with section 210 and section 214C of the Electoral Act 1993. These procedures have been undertaken to form an opinion as to whether



the Party has complied, in all material respects, with section 210 and 214C of the Electoral Act 1993 for the period 1 January 2019 to 31 December 2019.

We are independent of The New Zealand National Party in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Who we Report to

This report is made solely to the Party Secretary. Our audit work 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.

Other Matters

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

Inherent Limitations

Because of the inherent limitations of the audit process, 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 year and the procedures performed in respect of Party's compliance with section 210 and 214C of the Electoral Act 1993 are undertaken on a test basis, our assurance engagement cannot be relied on to detect all instances where the Party may not have complied with section 210 and 214C of the Electoral Act 1993. The opinion expressed in this report has been formed on the above basis.

Wellington Audit Cimited

BDO Wellington Audit Limited 30 April 2020 Wellington New Zealand