

**Statutory declaration by Party Secretary and
Financial Agent accompanying Party Election
Expense Return under the provisions of section
106 (2) (a) of the Electoral Finance Act 2007**

Please insert...

full name of person who is
party secretary and financial
agent

I,
Nick Kearney

Registered name of party

Party secretary and Financial Agent of
ACT New Zealand

solemnly and sincerely declare that to the best of my knowledge
and belief the attached election expense return correctly sets out all
the information required to be provided and that a fair assessment
has been made of the commercial value of any materials and
advertising spaces used in party advertisements.

Applicant to sign before
authorised person

locality

Declared at *Auckland*

ⁿth, month, year

this *18th* day of *February*, 2009 before

Authorised person to
complete



Justice of the Peace, Solicitor, or other person
authorised to take a statutory declaration

**EMMA ELIZABETH ANNE BIRD
SOLICITOR
AUCKLAND**





Chartered Accountant & Business Adviser

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New Zealand
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Auditors' Report

To the Electoral Commission

I have audited the Election Expenses Return of ACT New Zealand. The Election Expenses Return on pages one to nine together with the Letter of Representation dated 27 February 2009 provides information about the election expenses incurred by ACT New Zealand in relation to the 2008 election. This information is stated to be in accordance with the Electoral Finance Act 2007.

Party Financial Agent Responsibilities

The Party Financial Agent is responsible for the preparation and presentation of the Election Expense Return and the information contained therein, for the purposes of section 106 of the Electoral Finance Act 2007.

Auditors' Responsibilities

It is my responsibility to express an independent opinion on the Election Expenses Return presented by the Party Financial Agent and report my opinion to the Chief Electoral Officer in accordance with section 106 of the Electoral Finance Act 2007.

Basis of Opinion

An audit includes examining, evidence relevant to the amounts and disclosures in the Election Expenses Return.

I have conducted my audit in accordance with New Zealand Auditing Standards and the Electoral Finance Act 2007. I have planned and performed the audit so as to obtain all the information and explanations which I considered necessary. I have obtained sufficient evidence to give reasonable assurance that the Election Expenses Return is free from material mis-statements, whether caused by fraud or error.

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

Unqualified Opinion

In my opinion, the Election Expenses Return of ACT New Zealand in respect to the 2008 Election: -

- The total election expenses do not exceed the maximum amount prescribed by Section 98 of the Electoral Finance Act 2007; and

My audit was completed on 2 March 2009 and my unqualified opinion is expressed as at that date.

A handwritten signature in black ink, appearing to read 'David G Knightley', is written over a horizontal line.

DAVID G KNIGHTLEY
Chartered Accountant

2 March 2009

David Knightley Accounting Limited

3 Owens Rd

Epsom

Dear David

**Letter of Representation for Party Election Expenses Return
for the 2008 General Election**

This representation letter is furnished in connection with the return of party election expenses for the 2008 general election (return) by ACT New Zealand (Party) made in accordance with section 106 of the Electoral Finance Act 2007 (Act) which has been audited by you in accordance with section 107 of the Act.

I understand that your audit was conducted in accordance with the relevant provisions of the Act and the Auditing 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:
 - 4.1 any material transactions not disclosed in the records;



- 4.2 the existence of all relevant agreements or activities relating to the Party's members of the previous Parliament, electorate candidates, subsidiary or closely connected political entities, third parties (whether listed or not), and other political parties (whether registered or not) or their electorate candidates;
 - 4.3 any alleged, suspected or proven illegal activity under the Act or other legislation potentially relevant to the return;
 - 4.4 any outstanding disputed claims, matters with authorities, or planned or continuing litigation; and
 - 4.5 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 election expenses of the party for the 2008 general election whether paid or incurred before, during, or after the regulated period. The return includes all expenses, including apportioned expenses, and irrespective of the source of funds or entity paying for the activities concerned, and irrespective of whether or not a party advertisement contained a promoter statement.
- 6 The return's contents have been determined by considering the following questions in light of the relevant provisions of the Act:
- 6.1 Was the activity undertaken by the party secretary or the party financial agent or with their authority?
 - 6.2 If yes ... did the activity constitute **publishing**?
 - 6.3 If yes ... was that the publishing of a **party advertisement**? That is, did the activity encourage or persuade, or appear to encourage or persuade, voters to vote for the party, or against another party, or both?
 - 6.4 If yes ... was the activity undertaken (or deemed to be undertaken) during the regulated period (from 1 January 2008 to polling day)?
 - 6.5 Was the activity something done in relation to a member of Parliament in his or her capacity as a member of Parliament?
 - 6.6 I then considered considered the following:
 - What expense was incurred in undertaking the activity?



- What cost was involved in respect of the cost of preparation, design, composition, printing, distribution, postage and publishing of the party advertisement?
- What was the cost of any **material** used for or applied toward the party advertisement?
- What was the cost of displaying the party advertisement on any **advertising space** on any land or building of a specified kind that is used solely or principally for commercial or industrial purposes?
- What was the commercial value of any material or advertising space provided free of charge?
- What was the difference between the contract price and the commercial value of any material or advertising space provided at less than commercial value?

6.7 I then questioned whether any of the costs identified above fell within any of the expense exceptions, namely?

6.7.1 Travel.

6.7.2 The conduct of any survey or public opinion poll (other than push-polling)

6.7.3 The labour of any person provided free of charge by that person

6.7.4 Replacement of election materials damaged in circumstances out of the party's control

6.7.5 Electorate candidate expenses of a party candidate

6.7.6 Allocations from the Electoral Commission of time and money for election broadcasting

6.7.7 Publications that relate to a member of Parliament in his or her capacity as a member of Parliament

If they were excepted then that specific cost is not an election expense.

If they were not excepted, then that specific cost is an election expense and was included in the return.

7 When determining that:



- an activity was not a party activity because it was done in relation to a member of Parliament in his or her capacity as a member of Parliament, or
- any publication was not an election expense because it related to a member of Parliament in his or her capacity as a member of Parliament

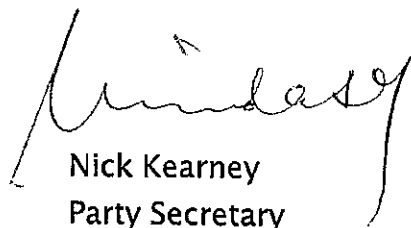
I considered and applied the Electoral Commission's guidance under the heading *What does capacity as a member of Parliament mean in this context?* on the Elections NZ webpage.

I have sought, received, and hold in the Party's records assurances from, or on behalf of, any Party members of the previous Parliament that all party activities or election expenses done or incurred by those members of Parliament have been disclosed to me, with adequate supporting records, for inclusion in this return.

- 8 Where an apportionment of election expenses is given in the return:
- the basis of apportionment is appropriate, and has been properly applied and recorded, and
 - the information contained in the Party's return is known to be consistent with that of the Party's electorate candidates or the undertakings of other entities involved in the apportionment included in the records.
- 9 Any and all misstatements you have identified during the course of your audit have been adjusted in the final return.
- 10 I have completed our own procedures, distinct from your audit 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,


Nick Kearney
Party Secretary



Party Election Expense Form 2008 Election

Party name

ACT NEW ZEALAND

Did you contest the party vote? Write yes or no
 Number of electorate candidates

YES
 59

\$
 1,000,000
 1,180,000

Expenditure limit (incl GST)

2,180,000

Summary

Total expenditure returned for each (incl GST)

\$	1,072,646.02
	9,576.30
	59,865.32
	0.00
	0.00
Total	1,142,087.64

Party ads not shared with anyone and conducted entirely within the regulated period

Apportionment of party ads published both within and outside the regulated period

Apportionment of party ads shared with candidates

Apportionment of party ads shared with other parties

Party ads shared with third parties

Please indicate, write 'Yes' or 'No' in each box
 Everything has been included
 All expenses greater than \$100 vouched by bill
 All relevant papers provided to auditor

Yes
 Yes
 Yes

Please email a copy of this workbook file to catt@elections.govt.nz

Include a printed copy with the statutory declarations and auditor's report posted to
 Dr Helena Catt, Electoral Commission, PO Box 3050, Wellington 6140, or delivered to
 L5, Featherston House, Cor Waring Taylor and Featherston Sts, Wellington.



ACT NEW ZEALAND

**Party ads not shared with anyone and conducted entirely within the regulated period
- 2008 party election expenses component**

Total cost

\$1,072,646.02

Itemised Item description (including volume/duration/quality/size as appropriate)	All costs GST incl	production costs	publishing costs	total costs
	\$	\$	\$	\$
Room hire including public meeting hall hire, campaign launches venue hire, Home Show stand space			9,307	\$9,306.74
Media advertisements (print, Radio, TV and internet)	41,171	126,188		\$167,359.74
Call centre operations including staff and VOIP costs	55,489			\$55,489.44
				\$0.00
Election hoardings including design, timber, printing, erection and maintenance	170,040			\$170,039.66
Website design and IT services	32,979			\$32,979.39
Design, printing and distribution of pamphlets, 20 Point Plan, postcards and other election material	170,456	333,336		\$503,792.44
Postage, stationery and office supplies	70,817			\$70,816.86
Election campaign office lease & sundry items	59,662			\$59,661.93
Courier & freight costs	3,200			\$3,199.82
				\$0.00
				\$0.00
				\$0.00



				\$0.00
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ads not shared and only in 2008

ACT NEW ZEALAND
Party ads published both within and outside the regulated period
- 2008 party election expenses component

\$9,576.30

Total returned expense for party

Item description (including volume/duration/quality/size as appropriate)	All costs GST incl	total production costs	total publishing costs	total costs	% within regulated period (enter number only)	returned expense for party
	\$	\$	\$	\$		\$
10,000 A5 "ideas that make sense" booklet	7,575			7,575	100	7,575
10,000 A5 "ideas that make sense" booklet, design	365			365	100	365
38909 Heather Roy's diary	1,637			1,637	100	1,637
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0



ACT NEW ZEALAND

Party ads shared with candidate(s)
- 2008 party election expenses component.

Total returned expense for party **\$59,865.32**

Item description (including volume/duration/quality/size as appropriate)	All costs GST incl		total production costs \$	total publishing costs \$	total costs \$	% of party coverage (enter number only)	% of party coverage	returned expense for party \$
	\$	%						
Hall hire			1452.46		\$1,452.46	100		\$1,452.46
Business Cards			1972.52		\$1,972.52	100		\$1,972.52
Ads			3189.4	29,051.92	\$32,241.32	100		\$32,241.32
Internet and websites			336.38		\$336.38	100		\$336.38
Vehicle painting			1249.88		\$1,249.88	100		\$1,249.88
Hoardings including timber			6810.55		\$6,810.55	100		\$6,810.55
Stationery			364.08		\$364.08	100		\$364.08
Printing/Distribution			5853.78		\$5,853.78	100		\$5,853.78
Sundry			9584.35		\$9,584.35	100		\$9,584.35
					\$0.00			\$0.00
					\$0.00			\$0.00
					\$0.00			\$0.00
					\$0.00			\$0.00
					\$0.00			\$0.00
					\$0.00			\$0.00
					\$0.00			\$0.00



ACT NEW ZEALAND

**Party ads shared with another party or parties
- 2008 party election expenses component**

Total returned expense for party

\$0.00

Item description (including volume/duration/quality/size as appropriate)	All costs GST incl		total production costs	total publishing costs	total costs	% of party coverage (enter number only)	returned expense for party
	\$	%					
NIL	0	0	\$0.00	\$0.00	\$0.00	0	\$0.00
			\$0.00	\$0.00	\$0.00		\$0.00
			\$0.00	\$0.00	\$0.00		\$0.00
			\$0.00	\$0.00	\$0.00		\$0.00
			\$0.00	\$0.00	\$0.00		\$0.00
			\$0.00	\$0.00	\$0.00		\$0.00
			\$0.00	\$0.00	\$0.00		\$0.00
			\$0.00	\$0.00	\$0.00		\$0.00



ACT NEW ZEALAND

**Party ads shared with a third party or parties
- 2008 party election expenses component**

Total returned expense for party

\$0.00

Item description (including volume/duration/quality/size as appropriate)	All costs GST incl	total production costs \$	total publishing costs \$	total costs \$
NIL		0	0	\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00



				\$0.00
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ads shared with 3rd parties

