

DECLARATION

STEP 1

Party name:

NEW ZEALAND PEOPLE'S PARTY

Party secretary name:

ANIL KUMAR SHARMA

STEP 2

ELECTION EXPENSES LIMIT FOR THE PARTY

Did you contest the party vote?
Answer YES or NO

YES

'YES' -
\$1,115,000

Number of electorate candidates
for the party

NIL

Number
\$26,200

Expenditure limit (incl GST)

Total

STEP 3

TOTAL PARTY ELECTION EXPENSES

Part A: Party advertisements promoted solely by the party

274541.96

Part B: Party advertisements shared with candidates
or other parties

—

Part C: Authorised party advertisements promoted by
third parties

—

Total (A + B + C) 274541.96

STEP 4

PARTY BROADCASTING ALLOCATION

TOTAL ALLOCATION TO THE PARTY:

—

WRITE 'NIL' if the party did not receive a broadcasting
allocation under the Broadcasting Act

STEP 5

TOTAL PARTY ALLOCATION EXPENSES

Part D: Party only allocation expenses

—

Part E: Party and candidate shared allocation expenses

—

Part F: Candidate only allocation expenses

—

Total (D + E + F)

—

STEP 6

I declare that to the best of my knowledge this return, filed pursuant to sections 206I and 206IA of the Electoral Act 1993, is an accurate record of the party's election expenses and the party's allocation expenses for the 2017 general election, and any allocation received has only been used for purposes permitted under section 80A of the Broadcasting Act 1989.

SIGNATURE

A. K. Sharma

DATE OF FILING

6/3/18

COMPLETING THE RETURN

You can complete the return electronically or by hand. If you complete the form electronically each part will be automatically added up for you, as well as the totals on this page of the return. Where the form has been completed electronically you need to print the return before the declaration at step 6 is completed.

CHECKLIST

Steps 1, 2 and 4 completed on this page ☐

Parts A to C (step 3) completed ☐

Parts D to F (step 5) completed if party received a broadcasting allocation ☐

Party secretary signed and dated the return ☐

All relevant supporting documentation supplied to auditor ☐

Auditor stamped or initialled the front page ☐

Auditor's report enclosed ☐

Representation letter enclosed, if used ☐

FILING THE RETURN

The return must be received by the Electoral Commission by 5pm, 21 February 2018 (within 90 working days of election day). A party secretary who fails to comply with these requirements commits an offence and may be referred to the Police.

The return can be filed:

- by post to PO Box 3220, Wellington 6140
- delivered to Level 10, 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.org.nz.

Further information on party expenses is available in the *Party Secretary Handbook - General Election 2017*.

AUDITOR

Auditor stamp or initial



PART A: ELECTION ADVERTISEMENTS SOLELY PROMOTING THE PARTY

In this part you should record all election expenses incurred in relation to party advertisements published, or continued to be published, during the regulated period for the general election (23 June to 22 September 2017) solely promoting the party.

For advertisements published both before and during the regulated period you should apportion the costs so that only a fair proportion of the expenses are attributed to being incurred during the regulated period. Only record the amount attributable to the regulated period in the return.

Disclose the total amount incurred on election advertisements published during the regulated period even if payment for the advertising was made outside of the regulated period.

Election expenses include:

- the costs incurred in the preparation, design, composition, printing, postage and publication of the advertisement, and
- the reasonable market value of any material used or applied towards the advertisement provided to the party for free or below reasonable market value.

Further guidance is available in the *Party Secretary Handbook – General Election 2017*.

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

274 541.96

TOTAL FOR PART A

\$ 0.00

Item description

Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate

Value \$0.00
(inc GST)

EXAMPLE: Display Billboards Ltd 02/04/2017 – 30/05/2017; 3 x Billboards, 2000mm x 1000mm

\$1,200

ADVERTISING

62,397.38

PARTY CAMPAIGN EXPENSES

153,937.84

WAGES AND SALARIES

42,582.93

OTHER EXPENSES

15 623.81



AUDIT SERVICES CHARTERED ACCOUNTANTS LIMITED

Chartered Accountants

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Independent Auditor's Report

To the Party Secretary of the New Zealand People's Party

Report on the New Zealand People's Party Election Expense Return

We have audited the Party Election Expense Return 2017 General Election (the Return) prepared by the New Zealand People's Party (the Party) for the 2017 general election period 23 June 2017 to 28 February 2018. The Return is prepared in accordance with section 206L of the Electoral Act 1993.

This Audit 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's Secretary's Responsibility

The Party Secretary is responsible for the preparation of the Return which correctly presents the Party's election expense incurred by the Party during the period 23 June 2017 to 28 February 2018.

Auditor's Responsibility

Our responsibility is to express an independent opinion on the Return in terms of the requirements of Section 206L of the Electoral Act 1993. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Return is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the position disclosed in the Return do not exceed the maximum amount prescribed by section 206C of the Electoral Act 1993. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Return, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Party's preparation of and fair presentation of the Return in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Other than in our capacity as auditor we have no relationship with, or interest in, New Zealand People's party.

Basis for Qualified Opinion

We are unable to form an unqualified opinion on the Return for the following reasons:

- The risk surrounding the completeness of the election expenses specifically as stated below:
 - It is possible that the Party may have received public funds for election expenses and our scope is limited in respect of our access to information regarding such expenses.
 - Controls over the recording of election expenses that may have been provided at no cost are limited as there are no practical audit procedures to determine the effect of this limited control.
 - Difficulties in the apportionment of election expenses of election activity between candidates and New Zealand People's Party as a whole.

Due to the nature of the limitations above, we do not believe there is further information that can be provided to us by the Party to allow us to determine the effects of these limited controls.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Qualified Opinion paragraphs, we have not been able to obtain sufficient evidence to provide a basis for an opinion as to whether the details disclosed in the Return for the New Zealand People's party, complies, in all material respects, with Section 206C of the Electoral Act 1993 for the period from 23 June 2017 to 28 February 2018.

Other Matters

Per the Electoral Act 1993:

- We found nothing to suggest that proper accounting records were not kept and when questions were put to the client we received all the explanations we required.



Vijay Talekar
Audit Services Chartered Accountants Ltd
Dated : 7th March 2018

