

### DECLARATION

STEP 1

Party name:

NZ Outdoors Party

Party secretary name:

David Haynes

STEP 2

### ELECTION EXPENSES LIMIT FOR THE PARTY

Did you contest the party vote?  
Answer YES or NO

YES

'YES' =  
\$1,115,000

\$ 1,115,000.00

Number of electorate candidates  
for the party

4

Number  
\$26,200

\$ 104,800.00

Expenditure limit (incl GST)

Total

\$ 1,219,800.00

STEP 3

### TOTAL PARTY ELECTION EXPENSES

Part A: Party advertisements promoted solely by the party

\$ 43,508.58

Part B: Party advertisements shared with candidates  
or other parties

\$ 0.00

Part C: Authorised party advertisements promoted by  
third parties

\$ 0.00

Total (A + B + C)

\$ 43,508.58

STEP 4

### PARTY BROADCASTING ALLOCATION

TOTAL ALLOCATION TO THE PARTY:

44221

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

\$ 41,226.76

Part E: Party and candidate shared allocation expenses

\$ 0.00

Part F: Candidate only allocation expenses

\$ 0.00

Total (D + E + F)

\$ 41,226.76

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

DATE: DD / MM / YYYY

13 Feb 2018

### 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](mailto:enquiries@elections.govt.nz)

**Reminder:** the returns are open to public inspection and will be published on [www.elections.org.nz](http://www.elections.org.nz).

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

### AUDITOR

Auditor stamp or initial

NMA Nelson  
Marlborough Audit  
Limited

## 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:

**TOTAL FOR PART A**

**\$ 43,508.58**

### 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: 22/04/2017 – 30/08/2017: 3 x Billboards: 2000mm x 1000mm

\$1,200

NZ Fishing News Website, EDM and facebook banners and newsfeeds 2 - 22 Sep 2017

\$ 10,000.00

Facebook video advertising and promotions campaign Derrick Paull 31 Aug -22 Sep 2017

\$ 6,085.38

Sky TV Hunters Club Ads 18 Sep 2017, Sky Sports 2

\$ 784.88

Half page ad in The Adventurer paper Sep 2017 edition

\$ 690.00

PRISM internet production and advertising services 31 Aug - 22 Sep 2017

\$ 20,241.80

Hunters Club IMD, TVCAB and editing costs for Hunters Club Ads on Sky Sports 2 18 Sep 2017

\$ 1,239.70

Hunters Club Production costs for 5x15 second promotional videos 4 Sep 2017

\$ 2,875.00

Westprint Vote Outdoors Party 11 off 800x600 boards 22 Aug 2017

\$ 1,079.32

Rotorua Anglers Association Newsletter Ad Aug Edition

\$ 60.00

Southland Fly Fishing Club Newsletter Ad Sep Edition

\$ 50.00

Fishing & Outdoors Paper Half Page Ad Aug Edition

\$ 402.50



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

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

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.

- 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.

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

**\$ 0.00**

**NMA Nelson  
Marlborough Audit  
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## PART C: AUTHORISED PARTY ADVERTISEMENTS PROMOTED BY A THIRD PARTY PROMOTER

In this part you should record all election expenses incurred in relation to party advertisements promoted by a third party promoter with your written authorisation and published, or that continued to be published, during the regulated period for the general election (**23 June to 22 September 2017**). Expenses cannot be apportioned with third party promoters. If you authorise someone else to publish advertising encouraging people to vote for the party, the cost of the advertising will be a party election expense and the same costs will also be an election expense of the third party. Record the name of the third party promoter in the item description.

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:

NIL

TOTAL FOR PART C

\$ 0.00

### Item description

Provide a brief description of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as the name of the third party which promoted the advertising

Value \$0.00  
(inc GST)

EXAMPLE: Display Advertising Ltd: 22/04/2017 – 30/08/2017: 3 x Billboards: 2000mm x 1000mm  
Worker's United

\$1,200

# **PART D: PARTY ONLY BROADCASTING ALLOCATION EXPENSES**

You must complete Parts D to F if the party received an allocation of money for broadcasting pursuant to Part 6 of the Broadcasting Act 1989 to produce or place advertising on television, radio or the internet for the 2017 general election.

In Part D you should record details of all expenses incurred using the broadcasting allocation promoting the party or attacking another party or candidate.

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

**TOTAL FOR PART D**

**\$ 41,226.76**

Supplier's name and street address This should be the production company, media buyer or broadcaster on the invoice provided to the Electoral Commission for payment of the account	Invoice date or dates	Description of allocation expenses List the total production costs, television placement, radio placement and internet placement costs for each supplier separately	Value \$0.00 (inc GST)
EXAMPLE: Make Believe Television 84 Shortland Street Auckland 6000	1st and 22nd September 2017	Production costs	\$10,000
		24 August – 22 September 2017 Television placement costs on Channel A and Channel B	\$62,450
		25 August – 21 September 2017 Radio placement costs on Radio X and Y	\$11,450
		21 – 22 September 2017 Social Media promotional posts	\$300
PRISM, 99 Grace Rd, Turangi RD2	31 Aug to 25 Sep 2017	31 Aug - produce banners, source images, design marketing and ad space procurement	\$ 5,350.95
		4 Sep - facebook, fishnhunt and instagram advertising campaign costs	\$ 1,610.54
		8 Sep - facebook, fishing.net and fishnhunt advertising campaign costs	\$ 1,725.67
		13 Sep - facebook and forum advertising campaign costs	\$ 1,771.63
		15 Sep - facebook advertising campaign costs	\$ 1,150.01
		17 Sep - Google advertising campaign costs	\$ 460.00
		18 Sep - facebook advertising campaign costs	\$ 1,151.18
		20 Sep - facebook and hunting & fishing advertising campaign costs	\$ 1,725.46
		25 Sep - final facebook, google, fishnhunt advertising costs and removing all ads and banners	\$ 5,296.36
Fishing.net.nz Limited, 12 Marua Rd, Ellerslie, Auckland	31 Aug 2017	Advertising on fishing.net.nz 2-22 Sep 2017	\$ 10,000.00



In Part F record the party's broadcasting allocation used to produce or place a candidate election advertisement on television, radio or the internet.

- **Supplier's name and address:** This should be the media buyer or broadcaster on the invoice provided to the Electoral Commission for payment of the account

- **Invoice date or dates**
- **Description of allocation of expenses:** List the total production costs,

- **Candidate name**
- **Value \$0.00 inc GST**

NIL

**\$ 0.00**

**NMA Nelson  
Marlborough Audit  
Limited**



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NMA Nelson Marlborough Audit Ltd  
PO Box 732  
Nelson 7040

Dear Sirs

**Letter of Representation for Party Return of Expenses for the 2017 General Election**

This representation letter is furnished in connection with the return of party election expenses and broadcasting allocation expenses for the 2017 general election (the return) by the New Zealand Outdoors Party (the Party) made in accordance with sections 206I and 206IA of the Electoral Act 1993 (the Act) which has been subject to an assurance engagement and reported on by you in accordance with sections 206L and 206LA 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.



- 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 party promoters (whether registered 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 or instances of non-compliance with applicable requirements;
  - 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; any design deficiencies in the compliance system and instances where that system has not operated as described.
- 5 I have sought, received, and hold in the Party's records confirmation from, or on behalf of, any Party members of the previous Parliament that all party advertisements published, or election expenses incurred by those members of Parliament have been disclosed to me, with adequate supporting records, for inclusion in this return.
- 6 The return contains the total returnable expenses of the Party for the 2017 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 an advertisement contained a promoter statement.
- 7 Parts A to C of the return's contents have been determined by considering, in the following sequence, these questions and the relevant provisions of the Act:
- 7.1 Was the advertising undertaken by the party secretary, or with their authority? [definition of **election expenses**, section 206(1)(a)(ii)] (If no, advertising is not an election expense).
  - 7.2 If yes - did the advertising constitute **publishing**? [definition of **publish**, section 3D; definition of **election expenses**, section 206(1)(a)(i)] (If no, advertising is not an election expense).
  - 7.3 If yes - was that the publishing of a **party advertisement**? That is, did the advertisement encourage or persuade, or appear to encourage or persuade, voters to vote for the party, or against another party, or both?

[definition of **party advertisement**, section 3(1); definition of **election expenses**, section 206(1)] (If no, advertising is not a party election expense).

7.4 If yes - was the advertising undertaken (or deemed to be undertaken) during the regulated period (from 23 June 2017 to 22 September 2017)? [definition of **regulated period**, section 3B; definition of **election expenses**, section 206(1)(a)(i)] (If no, advertising is not an election expense).

7.5 If yes:

7.5.1 What expense was incurred in undertaking the advertising? [definition of **advertising expenses**, section 3E; definition of **election expenses**, section 206(1)]

7.5.2 What cost was involved in respect of the preparation, design, composition, printing, distribution, postage and publishing of the party advertisement? [section 3E(1)(a)(i)]

7.5.3 What was the reasonable market of any **material** used for or applied toward the party advertisement, including material provided free of charge, or below reasonable market value? [section 3E(1)(a)(ii)]

7.5.4 Was the advertisement a **joint party advertisement** [section 206CB], or a **joint party and candidate advertisement** [section 206CC]? (If yes, the costs can be apportioned based on coverage).

7.6 Do any of the costs identified above fall within any of the election expense exceptions? [section 3E(1)(b)]

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

7.6.2 Framework, other than a commercial framework, supporting a hoarding displaying the party advertisement.

7.6.3 The labour of any person provided free of charge by that person.

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

7.6.5 Expenses, including running costs, of a vehicle used to display a party advertisement (provided payment was not made or promised) for the display of the advertisement on the vehicle.

7.6.6 Allocations from the Electoral Commission of money for election broadcasting [definition of **election expenses**, section 206(1)(c)].

If yes, that specific cost is not an election expense.

7.7 Where an apportionment of election expenses is given in the return:

- 7.7.1 the basis of apportionment is appropriate, and has been properly applied and recorded; and
- 7.7.2 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.

8 Where the Party received a broadcasting allocation for the 2017 general election Parts D to F have been determined by considering these questions and the relevant provisions of the Electoral Act 1993 (the Electoral Act) and Part 6 of the Broadcasting Act 1989 (the Broadcasting Act):

8.1 Was the allocation used by the Party to produce, broadcast or publish election programmes on television, radio or election advertisements on the internet for the 2017 general election? [definition of **election programme**, **broadcasting costs**, **production costs** and **publishing costs**, section 69(1) Broadcasting Act; definition of **election advertisement**, section 3A Electoral Act] (If no, advertising is not an allocation expense).

8.1.1 If the allocation was used for **broadcasting costs** - was the placement on television or radio during the **election period** (from 23 August 2017 to 22 September 2017)? [definition of **election period**, section 69(1) Broadcasting Act] (the allocation cannot be used for broadcasting costs on radio or television outside of the election period).

8.1.2 If the allocation was used for **publishing costs** - was the placement on the internet during the **election period**? (the allocation can only fund publishing costs during the election period. Parties can spend their own funds on internet placement costs before and during the election period and those costs must be declared as election expenses in Parts A-C if the election advertising was published in the regulated period (see 7.4 above)).

8.1.3 If the allocation was used for **production costs** what cost was involved in respect of the preparation, design, composition and creation of the programme or advertisement? [section 69(1) Broadcasting Act]. Parties can spend their own funds on production costs before and during the election period and those costs must be declared as election expenses in Parts A to C if the production costs are for election advertisements that were published in the regulated period (see 7.4 above)).

8.2 Was the allocation spent on any **advertising that promoted the party and a candidate** [section 70(2) of the Broadcasting Act and section



205EA and 206CC of the Electoral Act]? (If yes, the Party must report the total amounts spent on joint party and candidate advertising in Part E of the return and the percentage coverage provided to the Party and candidate. The candidate will need to report the value apportioned to the candidate as candidate election expenses and a donation from the Party in the candidate's return of expenses and donations).

8.3 Was the allocation spent on **advertising that solely promoted a candidate** [section 70(3) of the Broadcasting Act]? (If yes, the Party must report the amounts spent on candidate only advertising in Part F of the return and the candidate will need to include the costs as candidate election expenses and a donation from the party in the candidate's return of expenses and donations).

8.4 Has the Party reported details of all accounts sent by the Party to the Electoral Commission under section 80B(1) of the Broadcasting Act in respect of expenditure of the party's allocation? [section 206IA of the Electoral Act]. The Commission pays suppliers' invoices that have been certified by an authorised party official as payable from the party's broadcasting allocation. With the exception of internet advertising placement costs paid directly by the party (for example, Facebook promoted posts), payments are made to suppliers and no money is paid directly to parties in accordance with the requirements of section 80B of the Broadcasting Act.

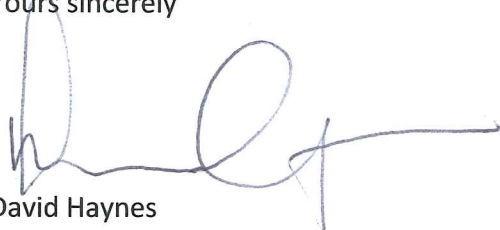
9 Any and all misstatements you have identified during the course of your assurance engagement have been adjusted in the final return.

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.

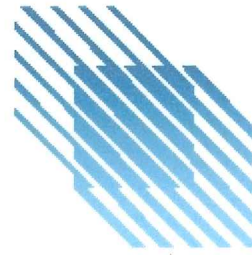
These representations are made in terms mutually agreed between us, and to supplement information obtained by you from the records of the Party and to confirm information given to you orally.

Yours sincerely



David Haynes  
Party Secretary

Date: 13 Feb 2018



NMA Nelson Marlborough Audit Ltd

## **INDEPENDENT AUDITOR'S REPORT**

### **To the Party Secretary of the New Zealand Outdoors Party**

We have reviewed the compliance of the New Zealand Outdoors Party ("the Party") with the relevant provisions of the Electoral Act 1993 ("the Act"). The attached Party Election Expenses for the 2017 General Election ("the Return") is comprised of Parts A to F inclusive and covers the period from 23 June 2017 to 22 September 2017.

The Return is prepared in compliance with Section 206 of the Electoral Act 1993 and provides information about party election expenses incurred by the Party.

#### *Party Secretary's Responsibilities*

The Party Secretary is responsible for ensuring that the Electoral Commission receives a return of the Party's election expenses incurred by the Party for the period 23 June 2017 to 22 September 2017.

#### *Auditor's Responsibilities*

Our responsibility is to express an opinion on the Return in terms of the requirements of Section 206 of the Electoral Act 1993, in all material respects. Our engagement has been conducted in accordance with SAE 3100, "Compliance Engagements" to provide limited assurance that the Party has complied, in all material respects, with section 206 of the Electoral Act 1993.

Our procedures included examining evidence relevant to the amounts and disclosures in the Return. These procedures have been undertaken to form an opinion as to whether the Party has complied in all material respects, with the relevant provisions under the Electoral Act 1993 for the period from 23 June 2017 to 22 September 2017.

Other than in our capacity as reviewer, we have no relationship with, or interests in, the New Zealand Outdoors Party.

#### *Use of Report*

This report has been prepared solely for the Party Secretary of the New Zealand Outdoors Party. We disclaim any assumption of responsibility for any reliance on this report for any purpose other than that for which it was prepared.

### *Inherent Limitations*

Because of the inherent limitations of any election expenses made in certain circumstances, namely those promoted by a third party or provided discounted or free of charge, and there are no practical assurance procedures to determine the effect of that limited control, 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 on a regular basis and performed in respect of the Party's compliance with the relevant provisions made under the Act, our assurance engagement cannot be relied on to detect all instances when the Party may not have complied with the Act. The opinion expressed in this report has been formed on the above basis.

### *Opinion*

In our opinion, except for the possible effects of the matter described in the *Inherent Limitations* paragraph, the details and position disclosed in the Return for the New Zealand Outdoors Party did not exceed the maximum amount prescribed specifically by Section 206C of the Act, and also complies, in all material respects, with other requirements of Section 206 of the Electoral Act 1993 for the period from 23 June 2017 to 22 September 2017.

### *Other Matter*

As per the requirements of the Electoral Act 1993 we were given access to all documents, records and accounts and found nothing to suggest that proper accounting records were not kept, and we received all explanations that were required.

A handwritten signature in black ink that reads "NMA Nelson Marlborough Audit Ltd". The signature is written in a cursive, flowing style.

NMA Nelson Marlborough Audit Limited  
PO Box 732  
Nelson 7040

13 February 2018