

Party Expenses Return for the 2020 General Election

DECLARATION

1. Party name:
Sustainable New Zealand Party

Party secretary name:

Ivan Tava

2. ELECTION EXPENSES LIMIT FOR THE PARTY

Did you contest the party vote?

Answer **YES** or **NO**

Yes

YES =
\$1,199,000

\$1,199,000

Number of electorate candidates
for the party

10

Number x
\$28,200

\$282,000

Expenditure limit (inc GST)

Total

\$1,481,000

3. TOTAL PARTY ELECTION EXPENSES

Part A: Party advertisements promoted solely by party

\$52,904.58

Part B: Party advertisements shared with candidates
or other parties

\$2,561.21

Part C: Authorised party advertisements promoted by
third parties

\$0.00

Total (A + B + C)

\$55,465.79

4. PARTY BROADCASTING ALLOCATION

TOTAL ALLOCATION TO THE PARTY:

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

\$53,840

5. TOTAL PARTY ALLOCATION EXPENSES

Part D: Party only allocation expenses

\$53,673.06

Part E: Party and candidate shared allocation expenses

\$0.00

Part F: Candidate only allocation expenses

\$0.00

Total (D + E + F)

\$53,673.06

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 2020 general election, and any allocation received has only been used for purposes permitted under section 80A of the Broadcasting Act 1989.

SIGNATURE



DATE

23/3/2021

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.

For information on types of electronic signatures that the Commission accepts, please see the **How to Complete Your Party Return Form** instruction sheet.

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 a
copy of the return to keep for
own records



Auditor's report endorsed



Representation letter endorsed,
if used



FILING THE RETURN

The return must be received by the Electoral Commission by **5pm, 17 March 2021** (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 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.

PART A: PARTY ADVERTISEMENTS SOLELY PROMOTING THE PARTY

Election and referendum expenses can't be apportioned. If you published advertising during the regulated period that promoted the party and one or

Further guidance is available in the *Party Secretary Handbook – General Elections and Referendums 2020*.

\$52,904.58

[illegible]

In this part you should record all election expenses incurred in relation to election advertisements published, or that continued to be published, during the regulated period for the general election (**18 August to 16 October 2020**) promoting the party and one or more candidates or parties.

Apportionment is permitted between the party and a candidate(s) or other party(ies). Where an expense item has been apportioned between the party and candidate(s) or party(ies), record the total cost of the advertisement and the share apportioned to the party based on coverage. You should ensure there is a consistent description and approach to apportionment in each return of election expenses. Record the name of the candidate(s) or other party(ies) featured in the advertising in the item description.

Election and referendum expenses can't be apportioned. If you published advertising during the regulated period that promoted the party, one or more candidates and one or more referendum options, the total cost of the advertisement must also be counted separately as a referendum expense. You only need to complete a referendum return if your party spends over \$100,000 on referendum advertising in respect of either referendum during the regulated period.

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 Elections and Referendums 2020*.

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

TOTAL FOR PART B

\$2,561.21

[illegible]

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 (18 August to 16 October 2020). Expenses cannot be apportioned with third party promoters. If you authorised 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.

Election and referendum expenses can't be apportioned. If a third party published advertising during the regulated period that promoted the party and one or more referendum options, the total cost of the advertisement must be counted separately as both a referendum expense and an election expense by both the party and the third 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 Elections and Referendums 2020*.

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

NIL

TOTAL FOR PART C

\$0.00

Item description

Provide details 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: 1/06/2020 - 30/09/2020: 3 x billboards: 2000mm x 1000mm
Workers United

\$1,200.00

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 2020 general election and referendums.

Advertising paid for using the broadcasting allocation is excluded from the definition of party election expense. However, it is not excluded from the definition of referendum expense. If you use the allocation to produce and publish advertising during the regulated period that promoted one or more referendum options, the

cost of the advertisement must also be counted separately as a referendum expense. You only need to complete a referendum return if your party spends over \$100,000 on referendum advertising in respect of either referendum during the regulated period.

In Part D you should record details of all expenses incurred using the broadcast allocation promoting the party or attacking another party or candidate or encouraging people to vote or not to vote in a particular way in a referendum.

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

TOTAL FOR PART D

\$53,673.06

[illegible]

In Part E record allocation expenses used to produce or place advertising on television, radio or the internet featuring the party and one or more candidates.

PROVIDE the following information below:

- **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, television placement, radio placement and internet placement costs for each supplier separately and the names of the candidates
- Value \$0.00 inc GST
- % apportioned to the party
- % apportioned to the candidate

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

NIL

TOTAL FOR PART E

\$0.00

[illegible]

PART F: CANDIDATE ONLY BROADCASTING ALLOCATION EXPENSES

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

PROVIDE the following information below:

- **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, television placement, radio placement and internet placement costs for each supplier separately
- **Candidate name**
- **Value \$0.00 inc GST**

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

NIL

TOTAL FOR PART F

\$0.00

[illegible]

Sustainable New Zealand Party

Independent assurance report to the Board

Report on the Return of Election Expenses

Opinion

We have undertaken a reasonable assurance engagement on the Board of Sustainable New Zealand Party's compliance, in all material respects, with the requirements of sections 206I and 206IA of the Electoral Act 1993 and section 80A of the Broadcasting Act ("the Acts") as evaluated against the return of the Party's allocation expenses ("the return") for the period 18 August 2020 – 16 October 2020.

In our opinion, the Party has complied, in all material respects with the requirements of the Act as evaluated against the Return for the period 18 August 2020 – 16 October 2020.

Summary of the Return

Based on the procedures performed we report as follows in relation to the election expenditure:

Election Expenses Limit	\$1,481,000
Total Party Election Expenses	\$55,466
Party Broadcasting Allocation	\$53,840

Basis for Opinion

We conducted our engagement in accordance with Standard on Assurance Engagements (SAE) 3100 (Revised) Compliance Engagements issued by the New Zealand Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Board Members' Responsibilities

The Board Members of the Party are responsible for:

- a) The compliance activity undertaken to meet the requirements of the Acts as evaluated against the return;
- (b) Identification of risks that threaten the compliance with the requirements of the Acts identified above being met and controls which will mitigate those risks and monitor ongoing compliance.

Our Independence and Quality Control

We have complied with the relevant ethical requirements relating to assurance engagements, which include independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

In accordance with the Professional and Ethical Standard 3 (Amended), William Buck Audit (NZ) Limited maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on the Party's compliance, in all material respects, with the requirements of the Acts as evaluated against the return, throughout the specified period. SAE 3100 (Revised) requires that we plan and perform our procedures to obtain reasonable assurance about whether the Party has complied, in all material respects, with the requirements of the Acts as evaluated against the return, throughout the specified period.

An assurance engagement to report on the Party's compliance with the requirements of the Acts involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the requirements of the Acts. The procedures selected depend on our judgement, including the identification and assessment of risks of material non-compliance with the requirements of the Acts as evaluated against the return.

Other than in our capacity as the independent assurance practitioners we have no relationship with, or interests in, Sustainable New Zealand Party.

Inherent Limitations

Because of the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with compliance requirements may occur and not be detected.

A reasonable assurance engagement throughout the specified period does not provide assurance on whether compliance with the requirements of the Acts will continue in the future.

Restricted Use

This report has been prepared for use by the Board for the purpose of ensuring the requirements of the Acts have been met in relation to the return filed for the specified period. We disclaim any assumption of responsibility for any reliance on this report to any person other than the Board, or for any other purpose other than that for which it was prepared.

**William Buck Audit (NZ) Limited**

Auckland
23 March 2021

Ivan Tava
Party Secretary
Sustainable New Zealand Party
62 Knights Road
Rothsay Bay
Auckland 0630



23 March 2021

Michael Wood
William Buck Audit (NZ) Limited
Chartered Accountants
P O Box 106 090
Auckland 1143

Dear Sir,

This representation letter is provided in connection with your assurance engagement over the Sustainable New Zealand Party's return of election expenses under the requirements of the Electoral Act 1993 and the Broadcasting Act ("the Acts") for the period 16 August 2020 – 18 October 2020 as to whether the Party has complied, in all material respects, with the requirements of the Acts as they relate to the return.

We acknowledge our responsibility for ensuring that the return is prepared in accordance with the requirements of the Acts and confirm that the return is free of material misstatements, including omissions and that we have approved the return.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

General

1. We have made available to you:
 - a. All financial records and related data, other information, explanations and assistance necessary for the conduct of the assurance engagement, all of which has been maintained in accordance with the requirements of the Acts;
 - b. Unrestricted access to all persons within the Party from who you determined it necessary to obtain evidence; and
 - c. The existence of all relevant agreements or activities relating to the Party's members of the previous Parliament, electoral candidates, subsidiary or closely connected political entities, third party promoters whether registered or not, and other political parties whether registered or not or their electoral candidates;
 - d. Any alleged, suspected or proven illegal activity under the Acts or other legislation potentially relevant to the Return;
 - e. Any claims, disputed or otherwise, or ongoing litigation.
2. There are no material transactions that have not been properly recorded in the return.

3. We are responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the return, this having been completed for the period.
4. The return contains the total returnable election expenses of the party for the 2020 New Zealand general election whether paid or incurred before, during or after the election period. This includes all expenses, including apportioned expenses, regardless of the source of funds.
5. Where an apportionment of funds has been made, the basis of apportionment is appropriate, and has been properly applied and recorded.

Electronic publication of return

6. With respect to publication of the return and assurance report on our or any other website, we acknowledge that:
 - a. we are responsible for the electronic presentation of the return and assurance report;
 - b. we will ensure that the electronic version of the return and the assurance report on the website will be identical to the final signed hard copy version.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Ivan Tava', written over a horizontal line.

Ivan Tava, Party Secretary of the Sustainable New Zealand Party