

Party Expenses Return for the 2020 General Election

DECLARATION

1.	Party name:						
	New Zealand TEA Party				COMPLETING THE RETUR	all granter and	
	Ded	You can complete the return electron by hand. If you complete the form	nically or				
	Party secretary name: Winson Tan	Party secretary name:					
	Wilson fail				added up for you, as well as the total page of the return.	is on this	
2.	ELECTION EXPENSES LIMIT FOR THE	PARTY			For information on types of electroni signatures that the Commission acce	pts,	
	Did you contest the party vote? Answer YES or NO	Yes YES = \$1,199,000		\$1,199,000	please see the <i>How to Complete Your Party</i> <i>Return Form</i> instruction sheet.		
	Number of electorate candidates	9	Number x	\$253,800	CHECKLIST		
	for the party		\$28,200	10 Althe Mariatan	Steps 1, 2 and 4 completed on this page	7	
	Expenditure limit (inc GST)		Total	\$1,452,800	Parts A to C (step 3) completed	7	
3.	TOTAL PARTY ELECTION EXPENSES	Parts D to F (step 5) completed if party received a broadcasting	7				
	Part A: Party advertisements promoted solel	v by party	[\$98,658.32	allocation		
			L	\$56,056.52	Party secretary signed and	1	
	Part B: Party advertisements shared with candidates or other parties \$43,959.67				dated the return		
					All relevant supporting documentation supplied	~	
	Part C: Authorised party advertisements promoted by third parties \$0.00			to auditor			
		Tota	al (A + B + C)	\$142,617.99	Auditor stamped or initialled a copy of the return to keep for own records	7	
4.	PARTY BROADCASTING ALLOCATI	ON			Auditor's report enclosed	~	
	TOTAL ALLOCATION TO THE PARTY:		Γ	NIL	Representation letter enclosed,	1	
	Write 'NIL' if the party did not receive a broad	if used					
	allocation under the Broadcasting Act				FILING THE RETURN		
5.	TOTAL PARTY ALLOCATION EXPEN	NSES			The return must be received by the E Commission by 5pm , 17 March 2021		
	Part D: Party only allocation expenses	\$0.00	90 working days of election day). A party secretary who fails to comply with these requirements commits an offence and may be				
	Part E: Party and candidate shared allocation expenses			\$0.00	referred to the Police.		
	Part F: Candidate only allocation expenses			\$0.00	The return can be filed: • by post to PO Box 3220, Wellington 6140		
		Tot	al (D + E + F)	\$0.00	 delivered to Level 4, 34-42 Manners Street, Wellington by email to: enquiries@elections.govt 	t.nz	
	I declare that to the best of my knowledge this return, Electoral Act 1993, is an accurate record of the party's for the 2020 general election, and any allocation receiv section 80A of the Broadcasting Act 1989.	election expens	ses and the party's	allocation expenses	Reminder: the returns are open to pu inspection and will be published on www.elections.nz.	ablic	
	SIGNATURE			3	Further information on party expense available in the Party Secretary Hand		

PART A: PARTY ADVERTISEMENTS SOLELY PROMOTING THE PARTY

In this part you should record all election expenses incurred in relation to party advertisements published, or that continued to be published, during the regulated period for the general election (**18 August to 16 October 2020**) 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 and referendum expenses can't be apportioned. If you published advertising during the regulated period that promoted the party and one or more referendum options, the full cost counts as a party election expense and a referendum expense. You only need to complete a referendum return if your part spends over \$100,000 on referendum advertising in respect of either referendun during the regulated period.

Election expenses include:

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

- the costs incurred in the preparation, design, composition, printing, postage c 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 valu

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

WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLARE HERE:			
	TOTAL FOR PART A	\$98,658.32	
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: 22/09/2020 - 16/10/2020: 3 x Billboards: 2000mm x 1000mr	n	\$1,200.00	
1. Printing of business cards, brochures, banners, erection and dismantling of hoardings by	Fivestar	\$47,344.93	
Print			
2. Newspaper and wechat advertisement on 3/9, 7/10, 8/10, 15/10, website advertisemen	t 16/8 - 22/8	\$17,940.00	
and 10/10 -16/10 by Chinese Herald			
3. Advertisement on The Indian Weekender 11/9 & 9/10		\$498.36	
4. Website advertisement in Indian Newslink 11/9 - 16/10		\$575.00	
5. Mini rosettes * 20 supplied by Ribbons and Rosettes		\$176.81	
6. Hat with embrose * 120 supplied by Hat-trick		\$1,440.00	
7. Advertisement on World TV's media platform 2/10 - 16/10 by Haga Elax		\$7,452.00	
8. Web development, social media set up, video shoot by Techfairy		\$1,107.50	
9. Artwork design for banner, hoardings, brochures by Phase 3		\$7,153.00	
10. Video, article and advertising by Feng Xing		\$1,265.00	
11. Radio advertisement in Radio Tarana 9/10 - 15/10		\$774.15	
12. Advertisement 7/10 - 11/10 by JD Live		\$3,450.00	
13. Newspaper advertisement on 21/9 & 9/10, online website 5/10 - 16/10 by NZ Messeng	ers	\$4,981.80	
14. Advertisement in NZ Newspaper 2/10		\$793.50	
15. Facebook advertisement		\$2,061.77	
16. Newspaper advertisement by Sky Digital 24/9		\$1,380.00	
17. Newspaper advertisement in NZ Student Newspaper		\$264.50	

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PART B: PARTY ADVERTISEMENTS SHARED WITH CANDIDATES OR OTHER PARTIES

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 ar 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 Electi and Referendums 2020.

WRITE 'NIL'	IF YOU HAVE NO EXPENS	ES TO DECLARE HERE		
		TOTAL FOR PART B	\$ 43,959.67	
Item description Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as name of candidate(s) and any other party featured in the advertising	Total cost (inc GST) Including preparation, design, composition, printing, publishing and postage	% apportioned as party expense	Value \$0.00 (inc GST)	
EXAMPLE: Display Billboards Ltd: 22/09/2020 - 16/10/2020: 3 x billboards: 2000 x 1000mm, Candidates: M Brown, Growth Party & T Smith, Neutral Party	\$6,000.00	20%	\$1,200.00	
 Printing of business cards, brochures, banners, erection and dismantling of hoardings by Fivestar; John Hong; Susanna, Winson, Noel, Dom, Vishal, Wella, Frank, Smita 	\$78,293.00	40%	\$30,949.22	
3. Advertisement on The Indian Weekender 11/9 & 9/10; Vishal, Smita	\$1,495.00	67%	\$996.57	
4. Website advertisement in Indian Newslink 11/9 - 16/10; Vishal, Smita	\$1,725.00	67%	\$1,150.06	
7. Advertisement on World TV's media platform 2/10 - 16/10 by Haga Elax; John Hong, Winson, Noel, Dom, Vishal, Wella	\$16,767.00	56%	\$9,315.75	
11. Radio advertisement in Radio Tarana 9/10 - 15/10; Vishal, Smita	\$2,322.00	67%	\$1,548.08	
			2	

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 an attributable to the regulated period in the return.

Disclose the total amount incurred on election advertisements published dui 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, posta 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

Further guidance is available in the Party Secretary Handbook - General 1 and Referendums 2020.

WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLA	ARE HERE:	NIL	
TOTAL FOR	PARTC	\$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	
NIL - No Expenses to declare	\$	1997 - 1997 -	

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 or \$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 broadcasti 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:	NIL
		TOTAL FOR PART D	\$0.00
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)
XAMPLE: Make Believe Television 34 Shortland Street workland 6000	1st and 10th October 2020	13 September - 12 October 2020 Television placement costs on Channel A and Channel B	\$10,000.00
		1 October - 16 October 2020 Radio placement costs on Radio X and Y	\$62,450.00
		20 - 30 September 2020 Social Media promotional posts	\$300.00
		NIL - No Expenses to declare	\$ -

PART E: PARTY AND CANDIDATE SHARED BROADCASTING ALLOCATION EXPENSES

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: 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

NIL

- Value \$0.00 inc GST
- 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
- % apportioned to the party
 % apportioned to the candidate

WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLA	RE HERE:

			тот	AL FOR PART E	\$0.00
Supplier's name and street address	Invoice date or dates	Description of allocation expenses	Value \$0.00 (inc GST)	% apportioned to party	% apportioned to candidate
EXAMPLE: Make Believe Television 84 Shortland Street Auckland 6000	1st and 10th October 2020	13 September - 12 October 2020 Television placement costs on Channel A and Channel B, candidate John Smith	\$62,450.00	10%	90%
		1 - 16 October 2020 Radio placement costs on Radio X & Y	\$11,450.00	20%	80%
		20 - 30 September 2020 Social Media promotional posts	\$300.00	50%	50%
		NIL - No Expenses to declare	\$ -		
	-				

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 televison, radio or the internet.

PROVIDE the following information below:

- Description of allocation of expenses: List the total production costs, television placement, radio placement and internet placement costs for each supplier separately
- 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

- Candidate name
- Value \$0.00 inc GST

		WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLARE HERE:		NIL	
			TOTAL FOR PART F	\$0.00 Value \$0.00 (inc GST)	
Supplier's name and street address	Invoice date or dates	Description of allocation expenses	Candidate name		
EXAMPLE: Make Believe Television 84 Shortland Street Auckland 6000	1st and 10th October 2020	13 September - 12 October 2020 Television placement costs on Channel A and Channel B	T, Smith	\$62,450.00	
		1 - 16 October 2020 Radio placement costs on Radio X & Y	M. Brown	\$11,450.00	
		20 - 30 September 2020 Social Media promotional posts	T. Smith	\$300.00	
		NIL - No Expenses to declare	\$ -		
	-				



New Zealand TEA Party

Independent auditor's report to the Electoral Commission

Report on the Party Expenses Return for the 2020 General Election

Opinion

We have undertaken a reasonable assurance engagement on New Zealand TEA Party's compliance, in all material respects, with the Party Secretary Handbook August 2020 and Sections 206L and 206LA of the Electoral Act 1993 as evaluated against the requirements described in the handbook and 206L and 206LA of the Electoral Act 1993 throughout the period from 1 June 2020 to 31 December 2020.

In our opinion, New Zealand TEA Party's Report on the Party Expenses for the 2020 General Election (The Return), complies in all material respects with the Party Secretary Handbook August 2020 and Sections 206L and 206LA of the Electoral Act as evaluated against the requirements described in the handbook and 206L and 206LA of the Electoral Act throughout the period from 1 June 2020 to 31 December 2020.

In our opinion, the position shown by the Return in respect of the requirement that the Party's total election expenses do not exceed the maximum prescribed amounts in Section 206C is correct. We have obtained all the information we required to form this opinion.

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.

New Zealand TEA Party's Responsibilities

New Zealand TEA Party is responsible for:

a) The compliance activity undertaken to meet the Party Secretary Handbook August 2020 and the Electoral Act.

(b) Identification of risks that threaten the compliance requirements identified above being met and controls which will mitigate those risks and monitor ongoing compliance.

--B William Buck

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 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 New Zealand TEA Party's compliance, in all material respects, with the Party Secretary Handbook August 2020 and Sections 206L and 206LA of the Electoral Act as evaluated against the requirements described in the handbook and 206L and 206LA of the Electoral Act throughout the period from 1 June 2020 to 31 December 2020. SAE 3100 (Revised) requires that we plan and perform our procedures to obtain reasonable assurance about whether New Zealand TEA Party has complied, in all material respects, with the Party Secretary Handbook August 2020 and Sections 206L and 206LA of the Electoral Act as evaluated against the requirements described in the handbook and 206L and 206LA of the Electoral Act as evaluated against the requirements described in the handbook and 206L and 206LA of the Electoral Act throughout the period from 1 June 2020 to 31 December 2020.

An assurance engagement to report on New Zealand TEA Party's compliance with the Party Secretary Handbook August 2020 and Sections 206L and 206LA of the Electoral Act involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the compliance requirements. The procedures selected depend on our judgement, including the identification and assessment of risks of material non-compliance with the Party Secretary Handbook August 2020 and Sections 206L and 206LA of the Electoral Act as evaluated against the requirements described in the handbook and 206LA of the Electoral Act.

Other than in our capacity as the independent assurance practitioners we have no relationship with, or interests in, New Zealand TEA 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 period 1 June 2020 to 31 December 2020 does not provide assurance on whether compliance with the Electoral Act will continue in the future.



Restricted Use

This report has been prepared for use by the Electoral Commission for the purpose of obtaing assurance over the Party's electoral expenses and records. We disclaim any assumption of responsibility for any reliance on this report to any person other than Electoral Commission, or for any other purpose other than that for which it was prepared.

William Buck

William Buck Audit (NZ) Limited Director: Alison Anderson

Auckland 11 March 2021