

Party Expenses Return for the 2020 General Election

DECLARATION

1. Party name:
New Zealand TEA Party

Party secretary name:

Winson Tan

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

9

Number x
\$28,200

\$253,800

Expenditure limit (inc GST)

Total

\$1,452,800

3. TOTAL PARTY ELECTION EXPENSES

Part A: Party advertisements promoted solely by party

\$98,658.32

Part B: Party advertisements shared with candidates
or other parties

\$43,959.67

Part C: Authorised party advertisements promoted by
third parties

\$0.00

Total (A + B + C)

\$142,617.99

4. PARTY BROADCASTING ALLOCATION

TOTAL ALLOCATION TO THE PARTY:

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

NIL

5. TOTAL PARTY ALLOCATION EXPENSES

Part D: Party only allocation expenses

\$0.00

Part E: Party and candidate shared allocation expenses

\$0.00

Part F: Candidate only allocation expenses

\$0.00

Total (D + E + F)

\$0.00

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 DD/MM/YYYY

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 enclosed



Representation letter enclosed,
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.

Further information on party expenses is available in the **Party Secretary Handbook – General Election and Referendums 2020**.

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 party spends over \$100,000 on referendum advertising in respect of either referendum during 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 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 1000mm	\$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 advertisement 16/8 - 22/8 and 10/10 -16/10 by Chinese Herald	\$17,940.00
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 Messengers	\$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

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.

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.

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

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

[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.

- **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

- **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**

NIL

\$0.00

[illegible]

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.

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 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 206L 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 obtaining 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.

A handwritten signature in blue ink that reads 'William Buck'.

William Buck Audit (NZ) Limited
Director: Alison Anderson

Auckland
11 March 2021