

Party Expenses Return for the 2020 General Election

DECLARATION

1. Party name:

Party secretary name:

2. ELECTION EXPENSES LIMIT FOR THE PARTY

Did you contest the party vote? Answer YES or NO	<input type="text" value="Yes"/>	YES = \$1,199,000	<input type="text" value="\$1,199,000"/>
Number of electorate candidates for the party	<input type="text" value="21"/>	Number x \$28,200	<input type="text" value="\$592,200"/>
Expenditure limit (inc GST)		Total	<input type="text" value="\$1,791,200"/>

3. TOTAL PARTY ELECTION EXPENSES

Part A: Party advertisements promoted solely by party	<input type="text" value="\$51,512.82"/>
Part B: Party advertisements shared with candidates or other parties	<input type="text" value="\$24,987.39"/>
Part C: Authorised party advertisements promoted by third parties	<input type="text" value="\$0.00"/>
Total (A + B + C)	<input type="text" value="\$76,500.21"/>

4. PARTY BROADCASTING ALLOCATION

TOTAL ALLOCATION TO THE PARTY:

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

5. TOTAL PARTY ALLOCATION EXPENSES

Part D: Party only allocation expenses	<input type="text" value="\$149,955.00"/>
Part E: Party and candidate shared allocation expenses	<input type="text" value="\$800.00"/>
Part F: Candidate only allocation expenses	<input type="text" value="\$0.00"/>
Total (D + E + F)	<input type="text" value="\$150,755.00"/>

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
26/03/2021

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	<input type="checkbox"/>
Parts A to C (step 3) completed	<input type="checkbox"/>
Parts D to F (step 5) completed if party received a broadcasting allocation	<input type="checkbox"/>
Party secretary signed and dated the return	<input type="checkbox"/>
All relevant supporting documentation supplied to auditor	<input type="checkbox"/>
Auditor stamped or initialled a copy of the return to keep for own records	<input type="checkbox"/>
Auditor's report enclosed	<input type="checkbox"/>
Representation letter enclosed, if used	<input type="checkbox"/>

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

\$51,512.82

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
543 Web Ventures Limited - Hawkes Bay Hoardings	\$627.33
Copy & Print - TOP Banners for Shai	\$184.00
Off the Wall Marketing - TOP party Hoardings printed on Outdoor boardSize 1200x800mm	\$2,382.80
Off the Wall Marketing - TOP party Hoardings printed on Outdoor boardSize 2440x1220mm	\$224.25
Off the Wall Marketing - Freight	\$402.50
Sneakers Digital Ltd - Paid Media (1 to 16 October)	\$27,455.25
Adam Parsons - Social Media Content	\$3,000.00
Facebook - paid advertising	\$1,250.00
Facebook - paid advertising	\$1,250.00
Facebook - paid advertising	\$114.29
Facebook - paid advertising	\$426.43
Facebook - paid advertising	\$476.78
Facebook - paid advertising	\$1,250.00
Copy & Print - TOP Flyers for Shai	\$110.20
Leaf and Lumi - Graphic Design for Shai's flyers	\$219.58
Panda Inspire - TOP Flyers for Shai - 145,000	\$4,971.45
Eco Bags NZ	\$38.22
Dunedin Print - TOP Election Flyers x 1000	\$894.76
Panda Inspire - Postage for flyers	\$385.25
Off the Wall Marketing - 50,000 Flyers, 25,000 for Dunedin, 25,000 for Christchurch	\$1,621.50
Martin Delgado - Flyers	\$267.20
Ra - Flyers and other costs for Rotorua Road Show	\$200.00
Off the Wall Marketing - Flyers - Upper Hutt	\$205.27
Quality Print - Flyers - Taupo	\$733.13
Items below paid by others (mainly candidates) with value to be treated as a donation	
Car flags	\$709.80
Flag	\$286.01
TOP Business Policy Flyers	\$67.32
TOP Face masks	\$1,759.50

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)

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 or 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

\$24,987.39

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
Fliers: 26 Aug. 10,000 Vistaprint, Andrew Caie, Tauranga	\$668.80	50%	\$334.40
Hoardings: 14 Sept. 9 Large, 14 Medium, Andrew Caie, Tauranga	\$864.19	50%	\$432.10
Facebook Advertising, Andrew Caie, Tauranga	\$270.00	50%	\$135.00
Market Stalls, Andrew Caie, Tauranga	\$20.00	50%	\$10.00
Printed Hoardings x20. Print Warehouse.19th August - 16th October 2020	\$515.26	50%	\$257.63
Full colour Flyers x6,000. The Print Company.28th September - 9th October	\$550.85	50%	\$275.43
Car wrap promoting both candidate and party, Ben Peters, Dundedin	\$1,334.00	50%	\$667.00
Riverside Market Stall fee x 1 10 October 2020, Ben Wylie-van Eerd, Hutt	\$50.00	25%	\$12.50
Printing Costs, letter 30 August to 10,000 houses and flyer 3 October to 5	\$2,074.60	25%	\$518.65
Election Hoarding printed signs x 5 large, 21 small. Displayed 18 July to 16	\$776.25	25%	\$194.06
Facebook Promoted Post 4 September, Ben Wylie-van Eerd, Hutt South	\$20.00	25%	\$5.00
Hutt news 1/4 page print ad, 6 October, Ben Wylie-van Eerd, Hutt South	\$486.80	25%	\$121.70
Copy & Print - DL Flyers & A4 posters, 9 July 2020 (for use during the cam	\$382.93	50%	\$191.47
Copy & Print - Hoarding Posters for Party & Candidate 11 Sep 2400 x 1200	\$438.56	50%	\$219.28
Vistaprint - DL Flyers, Party & Candidate 17 August (for use during the car	\$851.88	50%	\$425.94
Copy & Print, Hoardings, flyers & event posters, 20 July, 03 September, 11	\$2,635.38	50%	\$1,317.69
Facebook Candidate page adverts 13/08/2020 - 20/10/2020, Cameron Lo	\$4,843.09	50%	\$2,421.55
Vistaprint Flyers 07/08/2020, Cameron Lord, Mt Albert	\$976.08	50%	\$488.04
Candidate Flyers, Ciara Swords, Whangarei	\$1,119.34	50%	\$559.67
Election Hoardings, Ciara Swords, Whangarei	\$672.75	50%	\$336.38
Small Business Flyers, Ciara Swords, Whangarei	\$142.00	50%	\$71.00
Billboard Digital Advertising, Ciara Swords, Whangarei	\$780.00	50%	\$390.00
UBI Flyers, Ciara Swords, Whangarei	\$424.00	50%	\$212.00
Facebook Advertisements 15 August - 16 October, Ciara Swords, Whanga	\$730.43	50%	\$365.22
Candidate/Party hoardings Sep-Oct: 7 corflute signs printed & erected thr	\$644.00	50%	\$322.00
TOP business policies flyer: 2 October to 500 homes and businesses, Dan	\$165.00	67%	\$110.00
NZ Herald Election Supplement 9 October, Hayden Cargo, Hamilton West	\$249.84	50%	\$124.92
Aaron Hepi Badges, Hayden Cargo, Hamilton West	\$25.00	50%	\$12.50
VistaPrint Business Flyers, Hayden Cargo, Hamilton West	\$55.72	50%	\$27.86
VistaPrint Flyers, Business Cards and Vehicle Sign, Hayden Cargo, Hamilto	\$614.72	50%	\$307.36

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)
Off the Wall Marketing Outdoor hoardings, Hayden Cargo, Hamilton West	\$207.00	50%	\$103.50
300 DPI Limited Outdoor Hoardings, Hayden Cargo, Hamilton West	\$253.00	50%	\$126.50
12 Car flags, Helen Jeremiah, Northland	\$72.00	90%	\$64.80
12 Car Magnets by Copy & Print, Helen Jeremiah, Northland	\$333.51	90%	\$300.16
6 Facebook Ads featuring TOP and website link, Helen Jeremiah, Northland	\$143.83	90%	\$129.45
750 Flyers from Gawdy Green, Helen Jeremiah, Northland	\$208.77	90%	\$187.89
500 Flyers from Gawdy Green, Helen Jeremiah, Northland	\$142.60	90%	\$128.34
UBI Posters - May Park Print, Helen Jeremiah, Northland	\$87.00	90%	\$78.30
Small Business Flyers, Helen Jeremiah, Northland	\$100.00	90%	\$90.00
TOP Facemasks, Helen Jeremiah, Northland	\$40.00	90%	\$36.00
Queenstown Screenprinting T-shirts 17/8/20, Jessica Hammond, Ohariu	\$868.71	50%	\$434.36
Riegers Flyer Printing 20/8/20, Jessica Hammond, Ohariu	\$1,282.61	50%	\$641.31
Riegers Flyer Printing 21/8/20, Jessica Hammond, Ohariu	\$192.39	50%	\$96.20
Raroa Holdings 1000 Flyers 22/8/20, Jessica Hammond, Ohariu	\$208.15	50%	\$104.08
Print Warehouse Hoardings 24/8/20, Jessica Hammond, Ohariu	\$2,167.75	50%	\$1,083.88
Raroa Holdings Flyers 24/8/20, Jessica Hammond, Ohariu	\$467.25	50%	\$233.63
Sign Foundry, Car Wrapping 1/9/20, Jessica Hammond, Ohariu	\$887.71	50%	\$443.86
Print Warehouse Cutouts 28-9-20, Jessica Hammond, Ohariu	\$617.55	50%	\$308.78
Riegers Flyers - 1000 28-9-20, Jessica Hammond, Ohariu	\$250.00	50%	\$125.00
Facebook Boosting 16 to 28-9-20, Jessica Hammond, Ohariu	\$660.00	50%	\$330.00
Facebook Boosting 28 to 30-9-20, Jessica Hammond, Ohariu	\$225.85	50%	\$112.93
City Print A4 Flyers 20-10-20, Jessica Hammond, Ohariu	\$5,674.10	50%	\$2,837.05
Callhub Calls to electorate 4-10-20, Jessica Hammond, Ohariu	\$773.33	50%	\$386.67
Facebook Boosting 6-10-20, Jessica Hammond, Ohariu	\$7.47	50%	\$3.74
Facebook Boosting 30-9 to 7-10-20, Jessica Hammond, Ohariu	\$660.00	50%	\$330.00
Facebook Boosting 5 to 16-10-20, Jessica Hammond, Ohariu	\$750.00	50%	\$375.00
Flag with TOP written on it - used only in the Nelson electorate / Warehouse	\$130.00	50%	\$65.00
Hoardings advertising TOP with a photo of Mathew Pottinger / Print Warehouse	\$364.15	50%	\$182.08
DL flyer - budget matte x 10,000 / Vistaprint, Matt Pottinger, Nelson	\$558.63	50%	\$279.32
Hoardings advertising TOP with a photo of Mathew Pottinger / Print Warehouse	\$243.57	50%	\$121.79
Advert in the Golden Bay Weekly advertising an event held in Golden Bay	\$62.00	50%	\$31.00
50 x Hoardings 900 x 600 mm, Naomi Pocock, Hamilton East	\$634.80	50%	\$317.40
50 x Hoardings 1200 x 800 mm, Naomi Pocock, Hamilton East	\$885.14	50%	\$442.57
Small Business Flyers Chris Jenkins, Naomi Pocock, Hamilton East	\$55.72	67%	\$37.33
Candidate Flyers Naomi Pocock, Naomi Pocock, Hamilton East	\$160.00	50%	\$80.00
Facebook Advertisement 16 June - 3 October 2020, Naomi Pocock, Hamilton East	\$331.89	50%	\$165.95
Masks, Rob Hunter, Coromandel	\$40.00	50%	\$20.00
Billboards - Printing, Rob Hunter, Coromandel	\$525.00	50%	\$262.50
Billboards - Construction Materials, Rob Hunter, Coromandel	\$300.00	50%	\$150.00
Facebook promotional posts x 21: 14 August 2020 - 16 October 2020. Ad	\$597.00	50%	\$298.50
20 x hoardings advertising both candidate and Vote TOP (invoice date 10	\$428.26	50%	\$214.13
2 x large hoardings advertising both candidate and Vote TOP (invoice date	\$339.22	50%	\$169.61
1-page letters to 15,000 households. Information about candidate and sta	\$1,150.00	50%	\$575.00
10,000 flyers with party vote TOP and 10,000 flyers shared to Candidate a	\$885.50	75%	\$664.13
20 x hoardings of which 10 advertising both Candidate and Vote TOP and	\$443.21	75%	\$332.41
Hoardings (Print Warehouse), Geoff Simmons, Rongotai	\$1,242.00	50%	\$621.00

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)

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 and Referendums 2020**.

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

NIL

TOTAL FOR PART C

\$0.00

[illegible]

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

\$149,955.00

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)
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	\$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
Rubberneck Ltd - PO Box 84427, Westgate, Au	2/07/2020	Creative development, writing, pre-production and fir	\$5,750.00
James Media - 120 Heke St, Ngaio, Wellington	27/07/2020	Filming for Policy in a minute	\$1,701.25
Mana - 91 Waripori St, Wellington	1/09/2020	Creative Services for Broadcasting Productions	\$10,000.00
Andy Clover - 82B Queenspark Drive, Parkland	31/08/2020	Graphic Design for Campaign content	\$2,997.82
James Manttan - 120 Heke St, Ngaio, Wellingt	14/09/2020	Film Production & Videography	\$3,450.00
Mana - 91 Waripori St, Wellington	1/10/2020	Creative Services for Broadcasting Productions	\$10,000.00
FaceBook - 1 Facebook Way, Menlo Park, Calif	17/09/2020	FaceBook paid posts	\$823.57
FaceBook - 1 Facebook Way, Menlo Park, Calif	20/09/2020	FaceBook paid posts	\$1,250.00
FaceBook - 1 Facebook Way, Menlo Park, Calif	24/09/2020	FaceBook paid posts	\$1,250.00
FaceBook - 1 Facebook Way, Menlo Park, Calif	27/09/2020	FaceBook paid posts	\$1,250.00
FaceBook - 1 Facebook Way, Menlo Park, Calif	3/10/2020	FaceBook paid posts	\$1,250.00
FaceBook - 1 Facebook Way, Menlo Park, Calif	8/10/2020	FaceBook paid posts	\$1,250.00
FaceBook - 1 Facebook Way, Menlo Park, Calif	12/10/2020	FaceBook paid posts	\$1,250.00
Sneakers Digital - 41 Shackleton Rd, Mt Eden,	30/09/2020	Advertising placement costs online - various locations	\$46,168.41
Sneakers Digital - 41 Shackleton Rd, Mt Eden,	19/10/2020	Advertising placement costs online - various locations	\$51,031.25
Sneakers Digital - 41 Shackleton Rd, Mt Eden,	31/10/2020	Advertising placement costs online - various locations	\$10,532.70

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:

- **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:

TOTAL FOR PART E

\$800.00

[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]

INDEPENDENT ASSURANCE REPORT
To the Party Secretary of The Opportunities Party

Report on parts A, B, and C of The Opportunities Party Election Expense Return (Election Expenses)

Disclaimer of Opinion

We have undertaken a reasonable assurance engagement on The Opportunities Party's (the "Party") compliance, in all material respects, with the requirements of sections 206I of the Electoral Act 1993 ("the Act") as evaluated against the return of the Party's election expenses (the "return") for the 2020 general election period 18 August 2020 to 17 October 2020.

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* section of our report, we do not express an opinion on the Party's compliance with the Act as evaluated against the return throughout the period from 18 August 2020 to 17 October 2020.

Summary of the return

Based on the assurance procedures performed we can summarise transactions in relation to the election expenditure as follows:

Election Expenses Limit: \$1,791,200

Total Party Election Expenses: \$74,120

Basis of Disclaimer of Opinion

We do not express an opinion on parts A, B, and C of the Return for the following reasons:

- We were unable to ascertain the completeness of the election expenses listed in the party return for the following reasons:
 - We are not the auditor of the Party's branches, our scope was therefore limited in respect of assessing the completeness of party election expenses which may have been incurred at branch level;
 - 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; and
 - Difficulties in the apportionment of election expenses of election activity between candidates and the 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. As a result of these matters we were unable to determine whether any adjustments might have been found necessary in respect of unrecorded election expenses.

Party Secretary's Responsibilities

The Party Secretary is responsible for:

- a) The compliance activity undertaken to meet the requirements of the Act as evaluated against the return.
- b) Identification of risks that threaten compliance with the requirements of the Act 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) BDO Wellington Audit 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 Act 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 Act as evaluated against the return, throughout the specified period.

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

non-compliance with the requirements of the Act as evaluated against the return.

Our firm carries out other assignments for the Party in the area of audit of the donation return. The firm has no other relationship with, or interests in, the Party.

Because of the matter described in the Basis for Disclaimer of Opinion Paragraph, we are not able to obtain sufficient appropriate audit evidence to provide a basis for a reasonable assurance opinion on the Party's compliance with the Act as evaluated against the return.

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 Act will continue in the future.

Use of Report

This report has been prepared for use by the Party Secretary for the purpose of establishing that the election expenses reported by the Party in the return have been appropriately determined for the purpose intended. We disclaim any assumption of responsibility for any reliance on this report to any person other than the Party Secretary, or for any other purpose other than that for which it was prepared.

A handwritten signature in black ink that reads 'BDO Wellington Audit Limited'.

BDO WELLINGTON AUDIT LIMITED
15 March 2021
Wellington
New Zealand

INDEPENDENT ASSURANCE REPORT
To the Party Secretary of The Opportunities Party

Report on parts D, E, and F of The Opportunities Party Election Expense Return (Allocation Expenses)

Opinion

We have undertaken a reasonable assurance engagement on The Opportunities Party's (the "Party") compliance, in all material respects, with the requirements of sections 206IA of the Electoral Act 1993 and section 80A of the Broadcasting Act 1989 ("the Acts") as evaluated against the return of the Party's allocation expenses (the "return") for the 2020 general election period 18 August 2020 to 17 October 2020.

In our opinion, the Party has complied in all material respects, with the requirements of sections 206IA of the Electoral Act 1993 and section 80A of the Broadcasting Act 1989 as evaluated against the return for the 2020 general election period 18 August 2020 to 17 October 2020.

Summary of the return

Based on the assurance procedures performed we can summarise transactions in relation to the allocation expenditure as follows:

Party Broadcasting Allocation: \$150,755

Total Party Allocation Expenses: \$150,755

Basis for Opinion

We conducted our engagement in accordance with Standard on Assurance Engagements (SAE) 3100 (Revised) Compliance Engagement: 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.

Party Secretary's Responsibilities

The Party Secretary is 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 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) BDO Wellington Audit 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.

Our firm carries out other assignments for the Party in the area of audit of the donation return. The firm has no other relationship with, or interests in, the 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.

Use of Report

This report has been prepared for use by the Party Secretary for the purpose of establishing that the allocation expenses reported by the Party in the return have been appropriately determined for the purpose intended. We disclaim any assumption of responsibility for any reliance on this report to any person other than the Party Secretary, or for any other purpose other than that for which it was prepared.

BDO Wellington Audit Limited

BDO WELLINGTON AUDIT LIMITED

15 March 2021

Wellington

New Zealand