

# Party Expenses Return for the 2023 General Election

## DECLARATION

### 1. Party name:

NZ National Party

### Party secretary name:

Jo de Joux

### 2. ELECTION EXPENSES LIMIT FOR THE PARTY

Did you contest the party vote?  
Answer **YES** or **NO**

YES

'YES' = \$1,388,000

\$ 1,388,000.00

Number of electorate candidates for the party

67

Number \$32,600

\$ 2,184,200.00

Expenditure limit (incl GST)

Total

\$ 3,572,200.00

### 3. TOTAL PARTY ELECTION EXPENSES

Part A: Party advertisements promoted solely by the party

\$ 2,281,854.48

Part B: Party advertisements shared with candidates or other parties

\$ 270,800.56

Part C: Authorised party advertisements promoted by third parties

\$ 0.00

Total (A + B + C)

\$ 2,552,655.04

### 4. PARTY BROADCASTING ALLOCATION

TOTAL ALLOCATION TO THE PARTY:

\$ 1,084,061.00

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

\$ 1,071,417.99

Part E: Party and candidate shared allocation expenses

\$ 0.00

Part F: Candidate only allocation expenses

\$ 0.00

Total (D + E + F)

\$ 1,071,417.99

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 2023 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

12/03/2024

## 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 Expenses Return Form for the General Election** 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 intialled 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, 13 March 2024** (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 email to [legal@elections.govt.nz](mailto:legal@elections.govt.nz)
- by upload to the Party Portal
- by delivery to Level 4, 34-42 Manners Street, Wellington 6011

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

Further information on party expenses is available in the **Party Portal**

SAVE AS

PRINT

## PART A: PARTY ADVERTISEMENTS SOLELY PROMOTING THE PARTY

**A party's election expenses during the regulated period (14 July to 13 October) must not exceed their expense limit. It is an offence to spend more than the limit.**

**A party contesting the party vote can spend up to \$1,388,000 (including GST) and \$32,600 (including GST) for each electorate candidate the party stands at the election.**

**Party election expenses are the costs of advertising in any medium that:**

- may reasonably be regarded as encouraging or persuading voters to vote, or not to vote, for a party (whether or not the name of the party is stated), and
- are published, or continue to be published, during the regulated period for the general election, and
- are promoted by the party or with the party's authority.

**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.

**Instructions on how to Complete Part A:**

In this part you should record all election expenses (including GST) incurred in relation to party advertisements published, or that continued to be published, during the regulated period for the general election (14 July to 13 October 2023) 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 (including GST) incurred on election advertisements published during the regulated period even if payment for the advertising was made outside of the regulated period.

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

**TOTAL FOR PART A**

**\$ 2,281,854.48**

**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: 13/09/2023 – 13/10/2023: 3 x Billboards: 2000mm x 1000mm	\$1,200
Apex Print Limited, DL Flyers - Seniors	\$ 166.75
Rainmakers, Adserving Fee	\$ 16,605.32
Rainmakers, Digital & Print Advertising: Skykiwi.co.nz 2 Oct, Chinese Herald Ltd Digita 1 Oct, Indian Weekender Digital 2 Oct, 36 Presents 1 Oct	\$ 12,150.62
Rainmakers, Digital advertising, Facebook 1 Sep & 1 Oct, Instagram 1 Sep & 1 Oct	\$ 14,094.83
Rainmakers, Digital Advertising, Google Adwords 1 Oct, Google MK 1 Oct, Newshub 1 & 5 Oct, NZHerald.co.nz 1 Oct, Stuff.co.nz 1 Oct, Facebook 1 Oct, Instagram 1 Oct	\$ 71,853.63
Rainmakers, Digital Advertising, Google Adwords 1 Sep, Google MK 1 Sep, Newshub 28 Sep, NZHerald.co.nz 1 Sep, Stuff.co.nz 1 Sep, Facebook 1 Sep, Instagram 1 Sep	\$ 53,455.24
Rainmakers, Digital Advertising, Youtube 1 Sep, Google MK 1 Sep, Newshub 25 Sep, NZHerald.co.nz 4,11,18,25 Sep, Stuff.co.nz 4,5,11,18,25 Sep, Facebook 1 Sep	\$ 76,090.98
Rainmakers, Ethnic Digital & Print Advertising, Skykiwi.co.nz 10,18,25 Sep, Chinese Herald Digita Wechat 10,17,24 Sep, Indian Weekender Digital 10,18,25 Sep, Korea Post 10 Sep, 36 Presents 10 Sep	\$ 22,791.32
Rainmakers, Ethnic Digital & Print Advertising: Chinese Herald 5 Oct, Mandarin Pages 7 Oct, Indian Newslink 1 Oct, Weekly Korea 5 Oct, Korea Post 10 Oct, Indian Weekender 6 Oct	\$ 4,809.89
Rainmakers, Facebook 14 Jul & 8-9 Oct, Instagram 14 Jul & 8-9 Oct	\$ 25,290.37
Rainmakers, Go Media LTD Production 1 Aug, Outdoor Network Production 1 Aug	\$ 4,112.69
Rainmakers, Google Adwords NZ 1 Aug, Google MK, 1 Aug, NZHerald.co.nz 1 Aug, Stuff.co.nz 1 Aug, Facebook NZ 1 Aug, Instagram NZ 1 Aug	\$ 39,317.50
Rainmakers, Google Adwords NZ 14 Jul, Google MK 14 Jul, NZHerald.co.nz 17, 31 Jul, Stuff.co.nz 17, 31 Jul, Facebook NZ 14 Jul, Instagram 14 Jul	\$ 15,853.20
Rainmakers, Greypower Magazine 6 Sep, NZ Property Investor 4 Sep, Rural News Group, 26 Sep	\$ 25,516.68
Rainmakers, Lumo Digital Outdoor 1 Sep, Outdoor Network 1 Sep, Vast Billboards 1 Sep, Health TV 11 Sep, Go Media 1, 12 Sep, Jcdecaux NZ 1 Sep, Hivestack 1 Sep, Mediaworks Outdoor 1 Sep	\$ 89,455.48
Attivo Limited t/a Rainmakers, Mediaworks Outdoor 1, 18 Sep, Jcdecaux NZ 1, 18 Sep, Outdoor Network 1, 18 Sep	\$ 25,512.75
Rainmakers, Mediaworks Outdoor Ltd 15 Jul	\$ 1,769.85
Rainmakers, NZME Recording Nancy Yu & Tama Potaka	\$ 1,150.00
Rainmakers, Outdoor Advertising: Lumo Digital Outdoor 1 Oct, Vast Billboards 1 Oct, Health TV 1 Oct, Go Media 1 & 5 Oct, Hivestack 1 Oct, Media Works Outdoor 1 Oct	\$ 75,782.57

**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)**

Rainmakers, Youtube 14Jul, Google MK 14 Jul, Facebook NZ 14 Jul, Instagram 14 Jul	\$ 15,915.82
Rainmakers; Digital advertising, Youtube 1 Oct, Google MK 1 Oct, Newshub 2 & 9 Oct, NZHerald.co.nz 2 & 9 Oct, Stuff.co.nz 2 & 9 Oct, Facebook 1 Oct, Instagram (NZ) 1 Oct	\$ 72,472.57
Rainmakers, Digital Reporting	\$ 5,175.00
Harvey Cameron, Interactive Slider, HTML5, Youtube/Facebook, Stuff Home Page	\$ 9,338.00
Harvey Cameron, Campaign Development - concepts, storyboards, animated banners, video assets, and management of Production outputs	\$ 41,745.00
Big on Writing Limited, Creative concepts, Production (TV, radio, print, outdoor), music, translations, project management, tactical	\$ 258,030.10
Bluestar, A6 Postcards	\$ 14,624.17
BM Beaton, C & C Parsons, Howard Rural Delivery Ltd, JG Heydon Ltd, Global Charisma Ltd, NZ Post, Reisma Haulage, Rural Deliveries Ltd: Rural delivery	\$ 5,018.19
Cassette Limited, Signage Campaign Bus	\$ 13,443.50
Crucial Colour Limited, DL Flyers (Seniors & Rural Communities), Policy Brochure, Korean Policy Brochure, Rally Signs	\$ 66,871.84
Freeparking, Domain names x 3 months	\$ 779.84
Merch Dept Ltd, Party Vote apparel	\$ 3,830.66
Nationbuilder, Webhosting x 3 months	\$ 21,353.72
New Zealand Post, Postage of direct mail, pledge cards, flyers etc	\$ 17,208.36
NZ National Party, Campaign Staff Salaries	\$ 32,359.11
OrangeBox Ltd, Business Cards, Campaign Apparel, Rosettes, Stickers, Balloons, DL Flyers Taking NZ Forward	\$ 2,237.72
OrangeBox Ltd, Direct Mail	\$ 92,933.78
OrangeBox Ltd, DL Flyers (Chinese & GOTV), A6 Flyers (Chinese), Pledge Cards & Freight, Pledge Cards (Korean), Printed material for Campaign launch, Promotional Materials, Rosettes, Stickers, Balloons	\$ 51,955.84
Panda Inspire, Party Vote Hoardings, Pullup banners, Self adhesive slashes	\$ 203,482.75
Panda Inspire, Signage - Transport policy announcement, Double the Tunnel, Insta Frame, Lecterns	\$ 1,095.95
Ribbons & Rosettes, Rosettes	\$ 5,178.00
Rural Couriers Society Limited, Rural delivery of direct mail	\$ 25,479.95
The Music Bed, Music track	\$ 37,077.04
TLC Marketing Limited, Campaign apparel, Media Wall, Teardrop banners, PV Apparel (List Candidate)	\$ 77,656.45
Topham Guerin Ltd, Digital Production & Support, Tactical Advertisements incl IG, FB, YT, Twitter, Google Search	\$ 212,000.02
Topham Guerin Ltd, Tactical Advertisements - Instagram, Facebook, Youtube, Twitter, Google Search	\$ 107,000.00
Toybox, Producer & Data Management Support, TVC Dispatch & CAB Approval	\$ 1,052.25
Various suppliers, Party Vote apparel	\$ 1,088.85
Vodafone New Zealand, Phones	\$ 25,290.06
Golf Magazine banner	\$ 276.00
Chinese Herald wechat banner	\$ 1,840.00
Skykiwi banner	\$ 4,830.00

**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)**

OrangeBox Ltd, Print advertising tax calculator	\$ 622.15
Big on Writing Limited, Campaign Management - TVC radio & digital	\$ 47,312.00
Big on Writing Limited, GOTV ad creation "Vote Opens Tomorrow" & "Voting Closes Tomorrow"	\$ 5,221.00
Rainmakers, Indian News 14,28 Sep, Chinese Herald, 14,21,28 Sep, Mandarin Pages 16,23,30 Sep, Indian Newslink 15Sep, Weekly Korea 21Sep, Korea Post 12,26 Sep, Filipino News 15Sep, Indian Weekender 15,22,29Sep	\$ 10,917.48
Facebook, Advertising, Jul/Aug	\$ 1,411.71
Rainmakers, Youtube 1 Aug, Google MK 1 Aug, Facebook NZ 1 Aug, Instagram NZ 1 Aug	\$ 40,108.41
Rainmakers, Facebook NZ 1 Aug, Instagram NZ 1 Aug	\$ 5,902.57
Rainmakers, Lumo Digital Outdoor 1 Aug, Outdoor Network, 1 Aug, Vast Billboards 1 Aug, Go Media 1 Aug, Hivestack 1 Aug, Mediaworks Outdoor, 1 Aug, Shout Media 14 Aug	\$ 55,397.66
Rainmakers, Press Adverts: HawkesBayToday 7Oct, Herald Sunday 8Oct, ManawatuStandard 7Oct, NelsonMail 7Oct, NZFarmersWkly 2Oct, NZHerald 7&12 Oct, TaranakiDaily 7Oct, BOPTimes 7Oct, ChchPress 7&12 Oct, DomPost 7Oct	\$ 105,563.11
Outdoor Network Production, Outdoor Advertising: 1 & 12 Oct	\$ 4,765.31
Shade7 - Gazebo	\$ 212.87

**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)**

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(inc GST)**

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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 (14 July to 13 October 2023) 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.

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.

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

TOTAL FOR PART B

\$ 270,800.56

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: 13/09/2023 – 13/10/2023: 3 x billboards: 2000mm x 1000mm, Candidates: M Brown, Growth Party & T Smith, Neutral Party	\$6,000	20%	\$1,200
Panda Inspire, Candidate/Party hoardings & freight - shared with Mahesh Muralidha	\$ 1,288.40	50%	\$ 644.20
Orangebox, Direct Mail - shared with Mahesh Muralidhar	\$ 4,797.51	50%	\$ 2,398.76
Lumo Digital Billboards - shared with Mahesh Muralidhar	\$ 4,053.00	50%	\$ 2,026.50
Super Print, Public Meeting/Transport event & DLE Crime Flyer - Shared with Mahesh Muralidhar	\$ 169.63	50%	\$ 84.82
Adgraphix, Public meeting coreflutes & flyers (Speaker: Chris Luxon) - Shared with Vaessa Weenink	\$ 382.78	50%	\$ 191.39
Orangebox, Direct Mail & Public meeting Flyers (Speaker Chris Luxon) - Shared with Vanessa Weenink	\$ 5,925.09	50%	\$ 2,962.55
Panda Inspire, Candidate/Party Hoardings & Freight - Shared with Vanessa Weenink	\$ 2,622.89	50%	\$ 1,311.45
Aztech Sign & Print, Public Meeting Hoardings (Guest speaker: Chris Luxon) - Shared with Tom Rutherford	\$ 345.00	33%	\$ 113.85
NZME Bay of Plenty Times, Newspaper Advertisement 19 July (Shared with Tom Rutherford, Sam Uffindell & the National Party	\$ 715.30	34%	\$ 243.20
Orangebox, Direct Mail - Shared with Tom Rutherford	\$ 2,656.30	50%	\$ 1,328.15
Panda Inspire, Candidate/Party Hoardings & freight - Shared with Tom Rutherford	\$ 2,943.72	50%	\$ 1,471.86
Snap Printing, Initial Generic National party Leaflets (for distribution at Botany campaign launch - shared with Chris Luxon	\$ 170.91	50%	\$ 85.46
Kirkpatrick Outdoor Signs, Billboard hoardings - shared with Chris Luxon	\$ 8,128.00	50%	\$ 4,064.00
Orangebox, Direct Mail - shared with Chris Luxon	\$ 7,427.39	50%	\$ 3,713.70
Panda Inspire, Candidate/Party Hoardings & freight (50%) + Party Hoardings (90%) - Shared with Chris Luxon	\$ 4,863.28	61.781%	\$ 3,004.58
Go Media, Electronic Billboard - shared with Chris Luxon, Simeon Brown	\$ 3,989.36	10%	\$ 398.94
Panda Inspire, Coreflutes - Shared with Chris Luxon, Simeon Brown	\$ 351.90	10%	\$ 35.19

<b>Item description</b> 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	<b>Total cost (inc GST)</b> Including preparation, design, composition, printing, publishing and postage	<b>%</b> <b>apportioned as party expense</b>	<b>Value \$0.00 (inc GST)</b>
Times, Advertisement for Law & Order Public Meeting - Shared with Chris Luxon, Simeon Brown	\$ 914.26	10%	\$ 91.43
Adgraphix, Hoarding public meeting - shared with Dale Stephens	\$ 441.60	50%	\$ 220.80
Focus Print, Hoarding public meeting, vinyl stickers public meeting - shared with Dale Stephens	\$ 247.25	50%	\$ 123.63
Panda Inspire, Candidate/Party Hoardings & freight - shared with Dale Stephens	\$ 4,481.24	50%	\$ 2,240.62
Adgraphix, Public meeting coreflutes - shared with matt Stock	\$ 382.79	50%	\$ 191.40
Focus Print, Public meeting flyers - shared with Matt Stock	\$ 25.46	50%	\$ 12.73
Orangebox, Direct Mail - shared with Matt Stock	\$ 1,043.17	50%	\$ 521.59
Panda Inspire, Candidate/Party Hoardings & freight - shared with Matt Stock	\$ 2,541.04	50%	\$ 1,270.52
Panda Inspire, Candidate/Party Hoardings & freight - shared with Michael Woodhouse	\$ 1,066.56	50%	\$ 533.28
Orangebox, Direct Mail - shared with Dana Kirkpatrick	\$ 3,062.76	50%	\$ 1,531.38
Panda Inspire, Candidate/Party Hoardings & freight - shared with Dana Kirkpatrick	\$ 4,926.16	50%	\$ 2,463.08
Panda Inspire, Candidate/Party Hoardings & freight - shared with Erica Stanford	\$ 2,248.92	50%	\$ 1,124.46
Orangebox, Direct Mail - shared with Paul Goldsmith	\$ 8,859.26	50%	\$ 4,429.63
Panda Inspire, Candidate/Party Hoardings & freight - shared with Paul Goldsmith	\$ 1,155.20	50%	\$ 577.60
Agora Cafe, Public Meeting (Guest speaker: Chris Luxon) - shared with Ryan Hamilton, Tama Potaka	\$ 1,330.55	34%	\$ 452.39
Orangebox, Direct Mail - Shared with Ryan Hamilton	\$ 2,925.47	50%	\$ 1,462.74
Panda Inspire, Candidate/Party Hoardings & freight - Shared with Ryan Hamilton	\$ 3,991.95	50%	\$ 1,995.98
XPO Exhibitions, Home Show - Shared with Ryan Hamilton	\$ 4,424.63	34%	\$ 1,504.37
Panda Inspire, Candidate/Party Hoardings & freight - shared with Tama Potaka	\$ 3,165.14	50%	\$ 1,582.57
Jolly Billboards Ltd, Motorway SH2, Sky Window Billboard - Shared with Chris Bishop	\$ 1,263.85	40%	\$ 505.54
NZ National party, designwork for video graphic & policy explainer - Shared with Chris Bishop	\$ 33.63	50%	\$ 16.82
Orangebox, Direct Mail - Shared with Chris Bishop	\$ 4,000.00	50%	\$ 2,000.00
Orangebox, Transport Flyer - Shared with Chris Bishop	\$ 2,064.28	40%	\$ 825.71
Panda Inspire, Candidate/Party Hoardings & freight - Shared with Chris Bishop	\$ 4,617.05	50%	\$ 2,308.53
Panda Inspire, Public Meeting Hoardings (Guest Speaker: Chris Luxon) - shared with Chris Bishop	\$ 658.26	50%	\$ 329.13
Vertia Procurement Ltd, Wainuiomata flyer - shared with Chris Bishop	\$ 2,610.50	50%	\$ 1,305.25
Adgraphix, Public meeting corflutes (Guest Speaker: Chris Luxon) - shared with Hamish Campbell	\$ 382.78	50%	\$ 191.39
Focus Print, Public meeting flyers (Guest Speaker: Chris Luxon) - shared with Hamish Campbell	\$ 25.46	50%	\$ 12.73

<b>Item description</b> 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	<b>Total cost (inc GST)</b> Including preparation, design, composition, printing, publishing and postage	<b>% apportioned as party expense</b>	<b>Value \$0.00 (inc GST)</b>
Orangebox, Direct Mail - shared with Hamish Campbell	\$ 9,794.03	50%	\$ 4,897.02
Panda Inspire, Candidate/Party Hoardings & freight - shared with Hamish Campbell	\$ 4,346.35	50%	\$ 2,173.18
Stuff, The Press, Public Meeting advertisement (Guest speaker: Chris Luxon) - Shared with Hamish Campbell	\$ 1,296.05	50%	\$ 648.03
Allied Press, Public meeting advertising (Guest speaker: Nicola Willis) - Shared with Penny Simmonds	\$ 256.34	50%	\$ 128.17
I-Cue, Public meeting coreflutes (Guest speaker: Nicola Willis) - Shared with Penny Simmonds	\$ 876.02	50%	\$ 438.01
Panda Inspire, Candidate/Party Hoardings & freight - shared with Penny Simmonds	\$ 3,744.20	50%	\$ 1,872.10
Panda Inspire, Candidate/Party Hoardings & Freight - shared with Stuart Smith	\$ 3,068.80	50%	\$ 1,534.40
Orangebox, Direct Mail - Shared with Chris Penk	\$ 8,881.02	50%	\$ 4,440.51
Panda Inspire, Candidate/Party Hoardings - Shared with Chris Penk	\$ 1,614.00	50%	\$ 807.00
Orangebox, Direct Mail - Shared with Ruby Schaumkel	\$ 1,024.96	50%	\$ 512.48
Panda Inspire, Candidate/Party Hoardings & freight - Shared with Ruby Schaumkel	\$ 1,255.46	50%	\$ 627.73
Orangebox, Direct Mail - Shared with Frances Hughes	\$ 3,237.51	50%	\$ 1,618.76
Panda Inspire, Candidate/Party Hoardings - Shared with Frances Hughes	\$ 2,167.77	50%	\$ 1,083.89
Orangebox, Direct Mail. - Shared with Rosemary Bourke	\$ 1,024.96	50%	\$ 512.48
Panda Inspire, Candidate/Party Hoardings - Shared with Rosemary Bourke	\$ 3,160.40	50%	\$ 1,580.20
Orangebox, Direct Mail - Shared with Siva Kilari	\$ 2,020.66	50%	\$ 1,010.33
Panda Inspire, Candidate/Party Hoardings & Freight - shared with Siva Kilari	\$ 3,226.67	50%	\$ 1,613.34
Orangebox, Direct Mail - Shared with Greg Fleming	\$ 10,235.04	50%	\$ 5,117.52
Panda Inspire, Candidate/Party Hoardings - Shared with Greg Fleming	\$ 2,138.40	50%	\$ 1,069.20
Panda Inspire, Public Meeting coreflutes & decals - Shared with Greg Fleming	\$ 1,182.46	50%	\$ 591.23
PST Group, Public Meeting flyers - shared with Greg Fleming	\$ 184.00	50%	\$ 92.00
Orangebox, Direct Mail - Shared with Melissa Lee	\$ 5,511.33	50%	\$ 2,755.67
Panda Inspire, Candidate/Party Hoardings & freight - Shared with Melissa Lee	\$ 1,024.64	50%	\$ 512.32
Orangebox, Direct Mail - Shared with Carlos Cheung	\$ 2,474.18	50%	\$ 1,237.09
Panda Inspire, Candidate/Party Hoardings - Shared with Carlos Cheung	\$ 2,994.40	50%	\$ 1,497.20
Napier Signs Limited, Public Meeting coreflutes "Cost of Living - shared with Katie Nimon	\$ 494.50	50%	\$ 247.25
Napier Signs Limited, Public Meeting Signs - Shared with Katie Nimon & Cathering Wedd	\$ 234.60	34%	\$ 79.76
Orangebox, Direct Mail - shared with Katie Nimon	\$ 4,000.00	50%	\$ 2,000.00

<b>Item description</b> 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	<b>Total cost (inc GST)</b> Including preparation, design, composition, printing, publishing and postage	<b>% apportioned as party expense</b>	<b>Value \$0.00 (inc GST)</b>
Panda Inspire, Candidate Party Hoardings & freight - shared with Katie Nimon	\$ 2,985.53	50%	\$ 1,492.77
Jade Promotions & Events Ltd, stand at Nelson Home & Garden Show - shared with Blair Cameron	\$ 2,452.95	50%	\$ 1,226.48
Orangebox, Direct Mail - shared with Blair Cameron	\$ 3,200.00	50%	\$ 1,600.00
Panda Inspire, Candidate Party Hoardings & freight - shared with Blair Cameron	\$ 2,210.35	50%	\$ 1,105.18
Orangebox, Direct Mail - Shared with Paulo Garcia	\$ 4,007.36	50%	\$ 2,003.68
Panda Inspire, Candidate/Party Hoardings - Shared with Paulo Garcia	\$ 2,070.80	50%	\$ 1,035.40
Richard Manalili, Hand deliver of direct mail - shared with Paulo Garcia	\$ 2,500.00	50%	\$ 1,250.00
Orangebox, Direct Mail, Shared with David MacLeod	\$ 3,600.00	50%	\$ 1,800.00
Panda Inspire, Candidate/Party Hoardings & freight - shared with David MacLeod	\$ 1,874.34	50%	\$ 937.17
Orangebox, Direct Mail - shared with Simon Watts	\$ 3,013.10	50%	\$ 1,506.55
Panda Inspire, Candidate/Party Hoardings - shared with Simon Watts	\$ 2,467.08	50%	\$ 1,233.54
Orangebox, Direct Mail - Shared with Dan Bidois	\$ 10,064.00	50%	\$ 5,032.00
Panda Inspire, Candidate/Party Hoardings - Shared with Dan Bidois	\$ 4,774.40	50%	\$ 2,387.20
Panda Inspire, Public Meeting signage (Guest speaker: Matt Doocey) - shared with Dan Bidois	\$ 441.08	50%	\$ 220.54
Orangebox, Direct Mail - Shared with Grant McCallum	\$ 10,825.42	50%	\$ 5,412.71
Panda Inspire, Candidate/Party Hoardings & freight - Shared with Grant McCallum	\$ 2,059.20	50%	\$ 1,029.60
Orangebox, Direct Mail - Shared with Nicola Willis	\$ 10,900.64	50%	\$ 5,450.32
Panda Inspire, Candidate/Party Hoardings & freight (50%) - shared with Nicola Willis	\$ 2,188.71	50%	\$ 1,094.36
Panda Inspire, Public Meeting Hoardings (Guest speaker: Simeon Brown) - shared with Nicola Willis	\$ 684.25	50%	\$ 342.13
Vertia, Public Meeting advertising (Guest speaker: Chris Luxon) - shared with Nicola Willis	\$ 481.86	50%	\$ 240.93
Panda Inspire, Candidate/Party Hoardings & freight - Shared with Tim Costley	\$ 3,416.80	50%	\$ 1,708.40
Orangebox, Direct Mail - Shared with Simeon Brown	\$ 10,000.00	50%	\$ 5,000.00
Orangebox, Public Meeting Hoardings (Guest Speaker: Mark Mitchell) - shared with Simeon Brown	\$ 266.31	50%	\$ 133.16
Panda Inspire, Candidate/Party Hoardings - shared with Simeon Brown	\$ 4,686.40	50%	\$ 2,343.20
Brush Strokes, Public Meeting Hoardings (Guest: Shane Reti) - shared with Ankit Bansal	\$ 983.25	50%	\$ 491.63
Computer Signs, Public Meeting flyers - shared with Ankit Bansal	\$ 241.25	50%	\$ 120.63
NZME, Guardian, Public Meeting adverts (Guest speaker: Erica Stanford) - shared with Ankit Bansal	\$ 376.05	50%	\$ 188.03
NZME, Guardian, Public Meeting adverts (Guest Speaker: Shane Reti) - shared with Ankit Bansal	\$ 376.05	50%	\$ 188.03

<b>Item description</b> 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	<b>Total cost (inc GST)</b> Including preparation, design, composition, printing, publishing and postage	<b>% apportioned as party expense</b>	<b>Value \$0.00 (inc GST)</b>
Orangebox, Direct Mail - Shared with Ankit Bansal	\$ 1,065.00	50%	\$ 532.50
Panda Inspire, Candidate/Party Hoardings & Freight - shared with Ankit Bansal	\$ 2,282.93	50%	\$ 1,141.47
Panda Inspire, Public Meeting Hoarding (Guest speaker: Erica Stanford) - shared with Ankit Bansal	\$ 485.30	50%	\$ 242.65
Panda Inspire, Public Meeting Hoardings (Guest speaker: Mark Mitchell) - shared with Ankit Bansal	\$ 412.85	50%	\$ 206.43
Panda Inspire, Candidate/Party Hoardings - Shared with Navtej Randhawa	\$ 2,824.40	50%	\$ 1,412.20
Panda Inspire, Public meeting coreflutes - Shared with Navtej Randhawa	\$ 324.30	50%	\$ 162.15
APL - Judith's Journal Aug-Sep 2023 - Shared with Judith Collins	\$ 19,777.06	50%	\$ 9,888.53
Panda Inspire, Candidate/Party Hoardings - shared with Judith Collins	\$ 2,648.40	50%	\$ 1,324.20
Panda Inspire, Candidate/Party Hoardings - shared with Andrew Bayly	\$ 4,184.40	50%	\$ 2,092.20
Allied Press, Stuff, Corporate Print, Adgraphic, News Ads & Hoarding, Public Meetings (Guests: Chris Luxon/Chris Bishop) - shared with James Meager	\$ 2,551.00	50%	\$ 1,275.50
Panda inspire, Candidate/Party Hoardings & Freight - shared with James Meager	\$ 3,164.12	50%	\$ 1,582.06
Panda Inspire, Candidate/Party Hoardings & Freight - shared with Suze Redmayne	\$ 3,393.99	50%	\$ 1,697.00
Streamline Print & Mail, Public meeting flyers (Guest Chris Luxon) - Shared with Suze Redmayne	\$ 1,031.56	50%	\$ 515.78
Streamline Print & Mail, Public meeting flyers (Guest: Erica Stanford) - Shared with Suze Redmayne	\$ 280.60	50%	\$ 140.30
Orangebox, Direct Mail - shared with Emma Chatterton	\$ 2,000.00	50%	\$ 1,000.00
Panda Inspire, Candidate/Party Hoardings & freight - shared with Emma Chatterton	\$ 3,590.53	50%	\$ 1,795.27
Orangebox, Direct Mail - shared with Karuna Muthu	\$ 675.24	50%	\$ 337.62
Panda Inspire, Candidate/Party Hoardings & Freight - shared with Karuna Muthu	\$ 1,115.22	50%	\$ 557.61
Advocate Print, Direct Mail - shared with Todd McClay	\$ 2,904.30	50%	\$ 1,452.15
Media Works, Back of Bus advertising - shared with Todd McClay	\$ 6,698.74	50%	\$ 3,349.37
Media Works, Electronic Billboard Hire Te Puke - shared with Todd McClay	\$ 5,732.50	50%	\$ 2,866.25
Panda Inspire, Candidate/Party Hoardings & Freight - shared with Todd McClay	\$ 6,538.45	50%	\$ 3,269.23
Malvern News, Public Meeting Advertising - Shared with Nicola Grigg	\$ 400.00	50%	\$ 200.00
NZ National Party, designwork for Public Meeting Advertising - Shared with Nicola Grigg	\$ 37.38	50%	\$ 18.69
Orangebox, Direct Mail - Shared with Nicola Grigg	\$ 4,330.27	50%	\$ 2,165.14
Panda Inspire, Candidate/Party Hoarding & freight - shared with Nicola Grigg	\$ 4,517.54	50%	\$ 2,258.77
Orangebox, Direct Mail - Shared with Joseph Mooney	\$ 9,282.88	50%	\$ 4,641.44
Panda Inspire, Candidate/Party Hoardings & Freight - shared with Joseph Mooney	\$ 5,132.56	50%	\$ 2,566.28

<b>Item description</b> 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	<b>Total cost (inc GST)</b> Including preparation, design, composition, printing, publishing and postage	<b>% apportioned as party expense</b>	<b>Value \$0.00 (inc GST)</b>
Orangebox, Direct Mail - shared with Matthew French	\$ 2,292.96	50%	\$ 1,146.48
Panda Inspire, Candidate/Party Hoardings & freight - shared with Matthew French	\$ 1,664.18	50%	\$ 832.09
Orangebox, Direct Mail - shared with Rima Nakhle	\$ 7,836.77	50%	\$ 3,918.39
Panda Inspire, Candidate/Party Hoardings - Shared with Rima Nakhle	\$ 4,748.40	50%	\$ 2,374.20
Orangebox, Direct Mail - Shared with Simon O'Connor	\$ 10,050.00	50%	\$ 5,025.00
Panda Inspire - Candidate/Party Hoardings & Freight - shared with Simon O'Connor	\$ 3,423.55	50%	\$ 1,711.78
Panda Inspire, Candidate/Party Hoardings - Shared with Hinurewa te Hau	\$ 1,510.32	50%	\$ 755.16
Panda Inspire, Candidate/Party Hoardings & freight - Shared with Barbara Kuriger	\$ 3,640.70	50%	\$ 1,820.35
Stihl Shop Te Awamatu, Public meeting advertising - Shared with Barbara Kuriger	\$ 441.00	50%	\$ 220.50
Cambridge News, Public meeting advertising - Shared with Louise Upston	\$ 655.50	50%	\$ 327.75
Orangebox, Direct Mail - shared with Louise Upston	\$ 8,125.92	50%	\$ 4,062.96
Panda Inspire, Candidate/Party Hoardings & Freight - Shared with Louise Upston	\$ 3,228.56	50%	\$ 1,614.28
Panda Inspire, Public Meeting Hoardings - shared with Louise Upston	\$ 1,052.25	50%	\$ 526.13
Aztech Sign-Print, Public Meeting signs (Guest: Chris Luxon) - shared with Sam Uffindell	\$ 724.50	33%	\$ 239.09
Orangebox, Direct Mail - Shared with Sam Uffindell	\$ 3,000.00	50%	\$ 1,500.00
Panda Inspire, Candidate/Party Hoardings & Freight - shared with Sam Uffindell)	\$ 2,686.24	50%	\$ 1,343.12
Benefitz DMA, Public Meeting Hoardings (Guests Chris Penk & Nicola Willis) - shared with Angee Nicholas	\$ 1,235.68	50%	\$ 617.84
Orangebox, Direct Mail - shared with Angee Nicholas	\$ 4,022.54	50%	\$ 2,011.27
Panda Inspire, Candidate/Party Hoardings - shared with Angee Nicholas	\$ 2,431.20	50%	\$ 1,215.60
Panda Inspire, Candidate/Party Hoardings - Shared with Harete Hipango	\$ 2,537.15	50%	\$ 1,268.58
Orangebox Direct Mail - shared with Catherine Wedd	\$ 2,000.00	50%	\$ 1,000.00
Panda Inspire, Candidate/Party Hoardings & freight - shared with Catherine Wedd	\$ 5,512.63	50%	\$ 2,756.32
Copybooth, Public Meeting DLE (Guest: Chris Luxon) - shared with Cameron Brewer	\$ 521.00	50%	\$ 260.50
Outwest Production, Public Meeting DLE - Shared with Cameron Brewer	\$ 700.35	10%	\$ 70.04
Panda Inspire, Public meeting hoardings & DLE (Guest: Chris Bishop) - shared with Cameron Brewer	\$ 707.25	50%	\$ 353.63
Panda Inspire, Candidate/Party Hoardings - Shared with Cameron Brewer	\$ 2,459.80	50%	\$ 1,229.90
Panda Inspire, Public Meeting Hoardings (Guest: Chris Luxon) - shared with Cameron Brewer	\$ 805.00	50%	\$ 402.50
Orangebox, Direct Mail - shared with Tim van de Molen	\$ 12,687.97	50%	\$ 6,343.99

<b>Item description</b> 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	<b>Total cost (inc GST)</b> Including preparation, design, composition, printing, publishing and postage	<b>% apportioned as party expense</b>	<b>Value \$0.00 (inc GST)</b>
Panda Inspire, Candidate/Party Hoardings & freight - shared with Tim van de Molen	\$ 3,039.98	50%	\$ 1,519.99
Scene in Matamata Limited, Public Meeting Advert (Guest: Chris Luxon) - Shared with Tim van de Molen	\$ 448.50	50%	\$ 224.25
Orangebox, Direct Mail - Shared with Matt Doocey_	\$ 7,350.00	50%	\$ 3,675.00
Panda Inspire, Candidate/Party Hoardings & freight - shared with Matt Doocey	\$ 2,830.14	50%	\$ 1,415.07
Orangebox, Direct Mail - Shared with Mike Butterick	\$ 3,036.00	50%	\$ 1,518.00
Panda Inspire, Candidate/Party Hoardings - shared with Mike Butterick	\$ 5,856.60	50%	\$ 2,928.30
Reisma Haulage, Candidate/Party Hoardings freight - shared with Mike Butterick	\$ 80.94	50%	\$ 40.47
Wairarapa Times Age, Public Meeting advert (Guest: Simon Watts) - shared with Mike Butterick	\$ 460.83	50%	\$ 230.42
Allied Press Limited, Geraldine News, Advertising - shared with Miles Anderson	\$ 289.80	50%	\$ 144.90
Panda Inspire, Candidate/Party Hoardings & freight - shared with Miles Anderson	\$ 2,522.47	50%	\$ 1,261.24
The Fairlee Accessible, Advertising - shared with Miles Anderson	\$ 26.00	50%	\$ 13.00
Orangebox, Direct Mail - shared with Scott Sheehan	\$ 4,822.97	50%	\$ 2,411.49
Panda Inspire, Candidate/Party Hoardings & freight - shared with Scott Sheehan	\$ 3,271.43	50%	\$ 1,635.72
Orangebox, Direct Mail - shared with Maureen Pugh	\$ 5,110.99	50%	\$ 2,555.50
Panda Inspire, Candidate/Party Hoardings - shared with Maureen Pugh	\$ 3,456.21	50%	\$ 1,728.11
RSA, Public Meeting (Guest: Louise Upston) - shared with Maureen Pugh	\$ 87.50	50%	\$ 43.75
NZME Stratford Press, Public meetings advertising (Guests: Simon Watts, Simeon Brown, Erica Stanford) - shared with Carl Bates	\$ 471.50	50%	\$ 235.75
Orangebox, Direct Mail - shared with Carl Bates	\$ 6,362.95	50%	\$ 3,181.48
Panda Inspire, Candidate/Party Hoardings & freight - shared with Carl Bates	\$ 3,704.84	50%	\$ 1,852.42
Paua Print, Public Meeting DL Flyers (Guest: Erica Stanford) - Shared with Carl Bates	\$ 125.24	50%	\$ 62.62
Whanganui Home & Lifestyle Show, Stall fees - Shared with Carl Bates	\$ 1,210.95	50%	\$ 605.48
Orangebox, Direct Mail - Shared with Mark Mitchell	\$ 3,567.00	50%	\$ 1,783.50
Panda Inspire, Candidate/Party Hoardings - shared with Mark Mitchell	\$ 2,855.45	50%	\$ 1,427.73
Orangebox, Direct Mail - shared with Shane Reti	\$ 2,008.73	50%	\$ 1,004.37
Panda Inspire, Candidate/Party Hoardings & Freight - shared with Shane Reti	\$ 2,241.76	50%	\$ 1,120.88
Adgraphix, Public Meeting Coreflutes (Guest: Chris Luxon) - shared with Tracy Summerfield	\$ 191.38	50%	\$ 95.69
Orangebox, Direct Mail - shared with Tracy Summerfield	\$ 2,861.29	50%	\$ 1,430.65
Panda Inspire, Candidate/Party Hoardings & freight - Shared with Tracy Summerfield	\$ 3,684.82	50%	\$ 1,842.41

**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 (14 July to 13 October 2023).

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.

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.

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: 13/9/2023 - 13/10/2023: 3 x Billboards: 2000mm x 1000mm  
Worker's United

\$1,200

**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)**

## 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 TV, radio or the internet for the 2023 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**

**\$ 1,071,417.99**

<b>Supplier's name and street address</b> <small>This should be the production company, media buyer or broadcaster on the invoice provided to the Electoral Commission for payment of the account</small>	<b>Invoice date or dates</b>	<b>Description of allocation expenses</b> <small>List the total production costs, television placement, radio placement and internet placement costs for each supplier separately</small>	<b>Value \$0.00 (inc GST)</b>
<small>EXAMPLE: Make Believe Television 84 Shortland Street Auckland 6000</small>	<small>1st and 10th of October 2023</small>	<small>Production costs</small>	<small>\$10,000</small>
		<small>13 September - 12 October 2023 TV placement costs on Channel A and Channel B</small>	<small>\$62,450</small>
		<small>1 October - 13 October 2023 Radio placement costs on Radio X and Y</small>	<small>\$11,450</small>
		<small>20 - 30 September 2023 Social Media promotional posts</small>	<small>\$300</small>
<small>Rainmakers Level 1 5 Eglon Street Parnell Auckland</small>	<small>30/09/2023 &amp; 31/10/2023</small>	<small>4,6,11 Sep -- Digital News Advertising Newshub, Stuff.co.nz, TVNZ+</small>	<small>\$ 59,648.28</small>
		<small>11 Sep-13 Oct -- Broadcast Radio APNA, ATIAWAFM, B2B, COUNTRYNTWK, HUMMFM...</small>	<small>\$ 221,269.06</small>
		<small>KIAORAFM, MANIAPOTO, NEWSUPREMO, NGAIWIFM, NIUFMAK, NZ2, RUAKAWA, REALGOOD, TAINUIFM...</small>	
		<small>TARANETW, TEKORIMAKO, WAATEA, WHANGAWA</small>	
		<small>11 Sep-13 Oct -- Broadcast TV TVNZ, Maori Television Service, Sky TV, Discovery NZ TV</small>	<small>\$ 444,506.00</small>
		<small>11,18,25 Sep &amp; 2,9 Oct -- Ethnic TVWTV (TV28)</small>	<small>\$ 7,186.93</small>
		<small>2-13 Oct -- Digital News Takeovers Newshub, NZ Herald.co.nz, Stuff.co.nz, Daybuy, TVNZ+</small>	<small>\$ 326,753.86</small>
		<small>Adserving fees, news takeovers</small>	<small>\$ 8,603.86</small>
		<small>Stuff.co.nz HP Takeover High impact banner - creative build</small>	<small>\$ 3,450.00</small>





Supplier's name and street address	Invoice date or dates	Description of allocation of expenses	Value \$0.00 (inc GST)	% apportioned to party	% apportioned to candidate
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Supplier's name and street address	Invoice date or dates	Description of allocation of expenses	Candidate name	Value \$0.00 (inc GST)
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**INDEPENDENT ASSURANCE REPORT**  
**To the Party Secretary of the New Zealand National Party**

**Report on parts A, B, and C of the New Zealand National Party Election Expense Return (Election Expenses)**

**Disclaimer of Opinion**

We have undertaken a reasonable assurance engagement on the New Zealand National Party's (the "Party") compliance, in all material respects, with the requirements of sections 206L of the Electoral Act 1993 ("the Act") as evaluated against the return of the Party's election expenses (the "return") for the 2023 general election period 14 July 2023 to 13 October 2023.

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 14 July 2023 to 13 October 2023.

**Summary of the return**

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

Election Expenses Limit: \$3,572,200  
Total Party Election Expenses: \$2,552,655.04

**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 Management**

We have complied with the independence and other ethical requirements of Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

The firm applies Professional and Ethical Standard 3, which requires the firm to design, implement and operate a system of quality management including policies or 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 financial statements, donation return and taxation advice. 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.

*BDO Wellington Audit Limited*

**BDO WELLINGTON AUDIT LIMITED**  
Wellington  
New Zealand  
12 March 2024

**INDEPENDENT ASSURANCE REPORT**  
**To the Party Secretary of the New Zealand National Party**

**Report on parts D, E, and F of the New Zealand National Party Election Expense Return  
(Allocation Expenses)**

**Opinion**

We have undertaken a reasonable assurance engagement on the New Zealand National Party's (the "Party") compliance, in all material respects, with the requirements of sections 206LA 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 2023 general election period 14 July 2023 to 13 October 2023.

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 2023 general election period 14 July 2023 to 13 October 2023.

**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: \$1,084,061  
Total Party Allocation Expenses: \$1,071,417.99

**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 independence and other ethical requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

The firm applies Professional and Ethical Standard 3, which requires the firm to design, implement and operate a system of quality management including policies or 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 financial statements, donation return and taxation advice. 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**  
Wellington  
New Zealand  
12 March 2024