

AGREED-UPON PROCEDURES REPORT ON ACT NEW ZEALAND ELECTORAL COMMISSION REPORT

TO THE MEMBERS OF ACT NEW ZEALAND

PURPOSE OF THIS AGREED-UPON PROCEDURES REPORT AND RESTRICTION ON USE

Our report is solely for the purpose of assisting ACT New Zealand to submit its financial information for the year ended on 31 December 2024 to the Electoral Commission. The attached Electoral Commission Report is based on the audited Special Purpose Financial Statements for the year ended 31 December 2024.

This report is intended solely for ACT New Zealand for submission to the Electoral Commission and should not be used by, or distributed to, any other parties.

THE RESPONSIBILITY OF THE BOARD MEMBERS

The ACT New Zealand Board Members have acknowledged that the agreed-upon procedures are appropriate for the purposes of the engagement.

The ACT New Zealand Board Members are responsible for the subject matter on which the agreed-upon procedures are performed.

ASSURANCE PRACTITIONER'S RESPONSILITIES

We have conducted the agreed-upon procedures engagement in accordance with International Standard on Related Services (New Zealand) (ISRS (NZ)) 4400, Agreed-Upon Procedures Engagements. An agreed-upon procedures engagement involves us performing procedures that have been agreed with the ACT New Zealand Board Members, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

PROFESSIONAL ETHICS AND QUALITY CONTROL

We have complied with the relevant ethical requirements and the independence requirements in accordance with 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. We confirm that we are independent of Commercial Communications Council Incorporated.

Our firm applies International Standard on Quality Control (ISQC) 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly, 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.

PROCEDURES AND FINDINGS

The procedures were performed solely to assist you in the following:

- 1) Review the presentation of the Electoral Commission Financial Report for the year 31 December 2024
- 2) Based on the Special Purpose Financial Statements audited by us, ensure that the financial information, descriptions and the totals of the Electoral Commission Financial Report are agreed to the audited Special Purpose Financial Statements for the year ended 31 Deceme 2024

The procedures performed and the factual findings obtained are as follows:

Procedure	Factual Findings	Errors or Exceptions
1) Review the Electoral Commission Financial Report for the year 31 December 2024.	Financial information was received and reviewed by us.	No errors or exceptions noted.
2) Consistency and accuracy of the Electoral Commission Report with the Special Purpose Financial Statements	Financial information was reviewed, the descriptions were checked against the Special Purpose Financial Statements, the total amounts were re-calculated.	No errors or exceptions noted.



BLACKMORE, VIRTUE & OWENS
AUCKLAND
27 JUNE 2025

Profit and Loss

ACT New Zealand

For the year ended 31 December 2024

2024

Revenue

Income	1,565,672
Total Revenue	1,565,672

Operating Expenses

Administration	380,125
Depreciation	35,328
Campaign Costs	417,989
Other Expenses	420,209
Total Operating Expenses	1,253,651

Net Profit	312,021
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Balance Sheet

ACT New Zealand

As at 31 December 2024

31 DEC 2024

Assets

Current Assets

Other Current Assets	301,408.63
Cash and Bank	539,796.76
GST	35,461.41
Total Current Assets	876,666.80

Non-current Assets

Property Plant and Equipment	141,340.25
Total Non-current Assets	141,340.25

Total Assets	1,018,007.05
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Liabilities

Current Liabilities	92,041.93
Total Liabilities	92,041.93

Net Assets	925,965.12
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Equity

Current Year Earnings	312,021.44
Retained Earnings	613,943.68
Total Equity	925,965.12

Signed for and on behalf of the Board of ACT New Zealand:



John Windsor – Party President

27 June 2025



Callum Purves – Party Secretary

27 June 2025