

ELECTORAL COMMISSION

16 APR 2018

RECEIVED

DECLARATION

STEP 1

Party name:

NEW ZEALAND PEOPLE'S PARTY

Party secretary name:

ANIL KUMAR SHARMA

STEP 2

TOTAL PARTY DONATIONS

Complete Parts A to G on pages 2 to 10 if you have any donations to declare.

Write 'NIL' if you have NO donations, or contributions to a donation, in Parts A to G

\$ 259,985.30

Part A: Party donations of more than \$15,000

\$ 259,985.30

Part C: Anonymous party donations of more than \$1,500

—

Part D: Overseas party donations of more than \$1,500

—

Part F: Donations protected from disclosure

—

Part G: Other party donations up to \$15,000

—

Total (A + C + D + F + G) 259,985.30

STEP 3

TOTAL PARTY LOANS

Complete Parts H and I on pages 11 to 12 if you have any loans to declare.

Write 'NIL' if you have NO loans to declare

NIL

Part H: Party loans exceeding \$15,000

—

Part I: Party loans between \$1,500 – \$15,000

—

Total (H + I) NIL

STEP 4

I declare that to the best of my knowledge this return contains all donations and loans information required pursuant to sections 210 and 214C of the Electoral Act 1993, is an accurate record of the party donations and loans and is not false in any material particular.

SIGNATURE

A. K. Sharma

DATE: DD / MM / YYYY

16. 4. 2018

COMPLETING THE RETURN

Where you have completed the return electronically you will need to print the return.

If you complete the return electronically the totals in each part will be automatically added up for you, as well as the totals on this page of the return.

If you do not have any donations and/or loans to declare enter 'NIL' in step 2 and/or step 3 on this page before completing the declaration at step 4.

CHECKLIST

- Step 1 completed
- Parts A to I completed or NIL entered at step 2 and or step 3
- Party secretary signed and dated the return
- All relevant supporting documentation supplied to auditor
- Auditor stamped or initialled the front page
- Auditor's report enclosed
- Representation letter enclosed, if used

FILING THE RETURN

The return needs to be signed and dated by the party secretary and the auditor must stamp or initial the front page of the return. The signed return and the auditor's report must be received by the Electoral Commission by Monday, 30 April 2018.

The return can be filed:

- by post to PO Box 3220, Wellington 6140
- delivered to Level 10, 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.org.nz.

Further information on party donations and loans is available in the *Party Secretary Handbook – General Election 2017*.

AUDITOR



DONATIONS Complete Parts A to G

Party Donations

A party donation is a donation of money, goods or services that is made to a party. A party donation includes:

- where a party is provided with goods or services free of charge that have a reasonable market value of more than \$1,500
- where a party is provided with discounted goods or services and the reasonable market value of the goods or services is greater than \$1,500, the difference between the contract or agreed price and the reasonable market value of the goods or services is a donation
- when a party sells over-valued goods or services, the difference between the price paid and the reasonable market value is a donation (for example a fundraising auction or dinner)

- where credit is provided to a party on more favourable terms than those prevailing at the same time for similar credit, the value of the favourable terms is a donation.

The following are not a party donation:

- volunteer labour
- goods or services provided free of charge to a party, or to any person on the party's behalf, that have a reasonable market value of \$1,500 or less, or
- a candidate donation that is included in a candidate's return of donations.

PART A: PARTY DONATIONS OF MORE THAN \$15,000

Instruction for Part A – Donations over \$15,000

Party donations of more than \$15,000 (including GST) received during 2017 are required to be declared in Part A, including a series of donations received from the same donor during the year that add up to more than \$15,000. Also include those donations exceeding \$30,000 received during the year and reported under section 210C.

Do not include in Part A contributions to donations, anonymous or overseas donations, donations protected from disclosure, or donations not exceeding \$15,000 (see Parts B, C, D, E, F and G).

You need to record the name and street address of the donor, the date the donation was received and the amount received from the donor. Where you have received a number of donations from the same donor you should include each date on which a donation was received from the donor and the aggregated total from the donor. You also need to confirm whether any person (other than the donor) has contributed more than \$15,000 to the donation. Contributions of more than \$15,000 must be disclosed in Part B (or Part E for overseas contributors). Contributions of \$15,000 or less do not have to be included in the return.

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

TOTAL FOR PART A

\$ 0.00

	Donor's name and street address	Date donation or aggregated donations received dd/mm/yyyy	Does the donation contain contributions from another person of more than \$15,000? Enter YES or NO	Amount of donation or total aggregated donations (including GST) \$0.00
1	MR. Roshan Nauhira	Various Dates	No	259985.30
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				

PART B: CONTRIBUTIONS OF MORE THAN \$15,000

Instructions for Part B - Contributions over \$15,000

A contribution is money, goods or services that makes up a donation or is included in a donation or has been used to wholly or partly fund a donation, that was given to the donor or a person who was expected to pass the contribution to the donor. Only complete Part B if the donation in Part A includes a contribution, from someone other than the donor, exceeding \$15,000.

For each contribution in Part B you will need to provide:

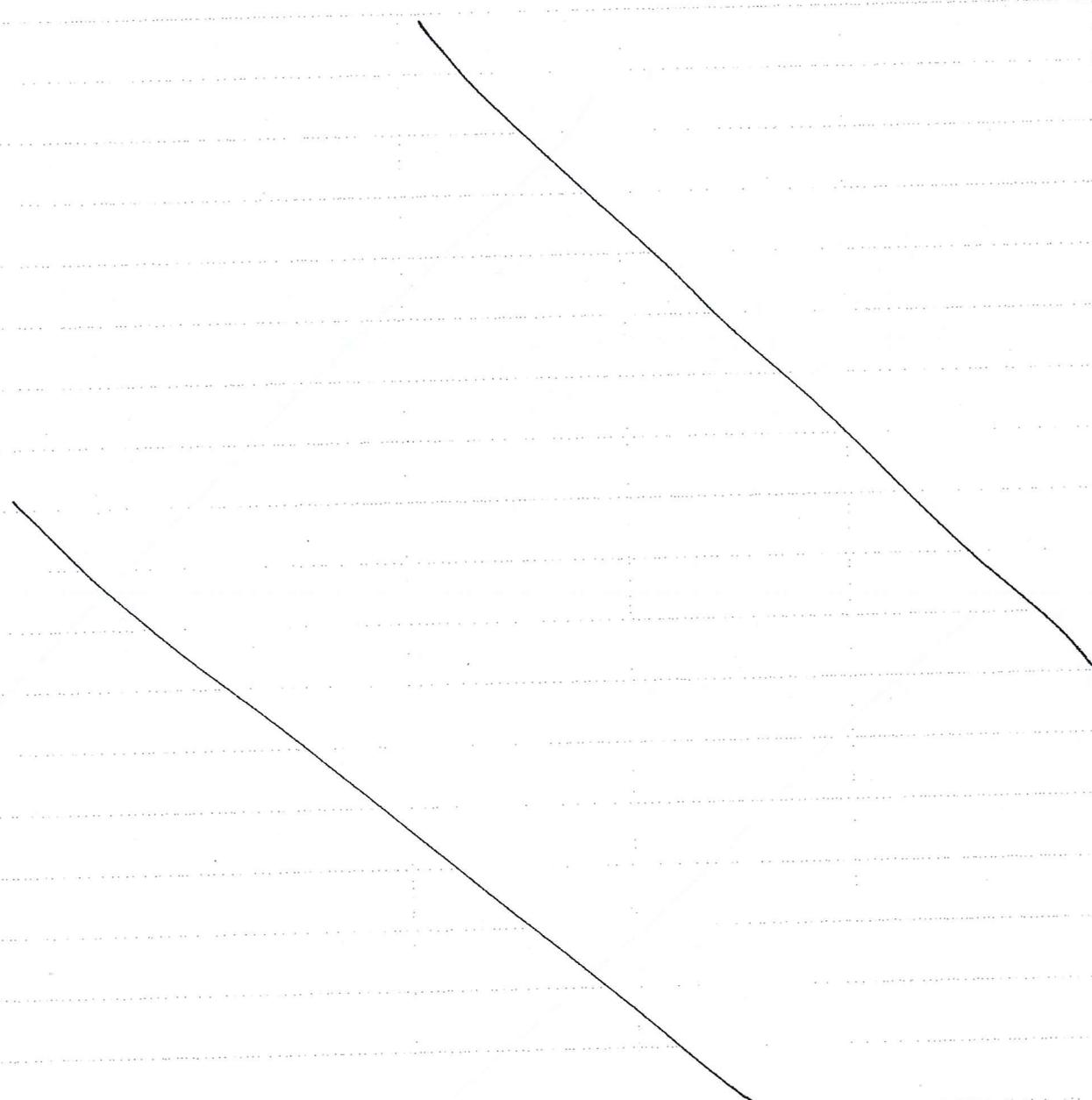
- the name and street address of each contributor
- the line number of the donation in Part A that the contribution was part of and the date the donation was received
- the amount of each contribution made by the contributor, or in the case of multiple contributions, the total amount of the contributions from the same person to the donation during the year.

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

TOTAL FOR PART B

\$ 0.00

Contributor's name and street address	Donation (number) in Part A that contribution was part of	Date of donation in Part A that the contribution was part of dd/mm/yyyy	Amount of contribution (including GST) \$0.00
--	--	--	--



PART C: ANONYMOUS PARTY DONATIONS OF MORE THAN \$1,500

Instructions for Part C – Anonymous donations over \$1,500

An anonymous donation is a donation made in such a way that the party who receives the donation does not know the identity of the donor and could not, in the circumstances, reasonably be expected to know the identity of the donor.

If an anonymous donation is over \$1,500 the party is entitled to keep \$1,500. The balance of the donation must, within 20 working days of receipt, be paid to the Electoral Commission for payment into a Crown bank account.

In Part C you must declare:

- the date the donation was received; and
- the amount received; and
- the amount paid to the Electoral Commission; and
- the date payment was made to the Electoral Commission.

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

TOTAL FOR PART C

\$ 0.00

Date anonymous
donation received
dd/mm/yyyy

Amount of anonymous donation
(including GST)
\$0.00

Amount paid to the Electoral
Commission (including GST)
\$0.00

Date paid to the
Electoral Commission
dd/mm/yyyy

PART D - OVERSEAS PARTY DONATIONS OF MORE THAN \$1,500

Instructions for Part D - Overseas donations over \$1,500

Donations from an overseas person

An overseas person is:

- an individual who resides outside New Zealand and is not a New Zealand citizen or registered elector, or
- a body corporate incorporated outside New Zealand; or
- an unincorporated body that has its head office or principal place of business outside New Zealand.

If a donation from an overseas person is over \$1,500 (either on its own or when aggregated with all other donations made by or on behalf of the same overseas person during the year) the party is entitled to keep \$1,500 and within 20 working days must either return the excess to the donor or pay the excess to the Electoral Commission.

In Part D you must declare:

- the name and street address of the overseas person; and
- the date the donation was received or, in the case of multiple donations, the date each donation was received; and
- the amount of the donation or, in the case of aggregated donations, the total amount of the donations; and
- the amount returned to the overseas person or paid to the Electoral Commission, and the date that such payment was made.

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

TOTAL FOR PART D

\$ 0.00

Name and street address of overseas donor	Amount of donation or total aggregated donations (including GST) \$0.00	Date donation received (or dates of each aggregated donation) dd/mm/yyyy	Amount returned to donor or paid to Electoral Commission and date of that return payment (including GST)

PART E. CONTRIBUTIONS FROM OVERSEAS PERSON OF MORE THAN \$1,500

Instructions for Part E - Overseas contributions over \$1,500

If you receive any donation from a donor who is not an overseas person that includes a contribution from an overseas person greater than \$1,500 (either on its own or when aggregated with other contributions to the donation by the same overseas person), you must return the whole donation to the donor. If that is not possible, you must forward the whole donation to the Electoral Commission.

In Part E you must declare:

- the name and street address of the overseas person; and
- the amount of the contribution or, in the total amount of aggregated contributions; and
- the date the donation was received or, in the case of multiple donations, the date each donation was received; and
- the amount returned to the overseas person or paid to the Electoral Commission, and the date that such payment was made.

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

TOTAL FOR PART E

\$ 0.00

Overseas contributor's name and street address

Amount of contribution or total aggregated contributions (including GST) \$0.00

**The date the related donation funded from the contribution was made
dd/mm/yyyy**

Amount returned to donor or paid to Electoral Commission and date of that return payment (including GST)

The table area is mostly empty, with a large diagonal line drawn from the top right to the bottom left, indicating that no contributions were declared.

PART F - DONATIONS PROTECTED FROM DISCLOSURE

Instructions for Part F – Donations protected from disclosure

A donation protected from disclosure enables a person to make an anonymous donation of more than \$1,500 to a registered party without their identity being disclosed to either the public or the party receiving the donation.

The current maximum amount that an individual or body can donate to any one party through this process is \$45,627 between two successive elections. No party may currently receive more than \$304,180 from donations protected from disclosure between two successive elections.

In Part F you must declare:

- the date the payment was received
- the amount of the payment
- the amount of any interest included in the payment

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

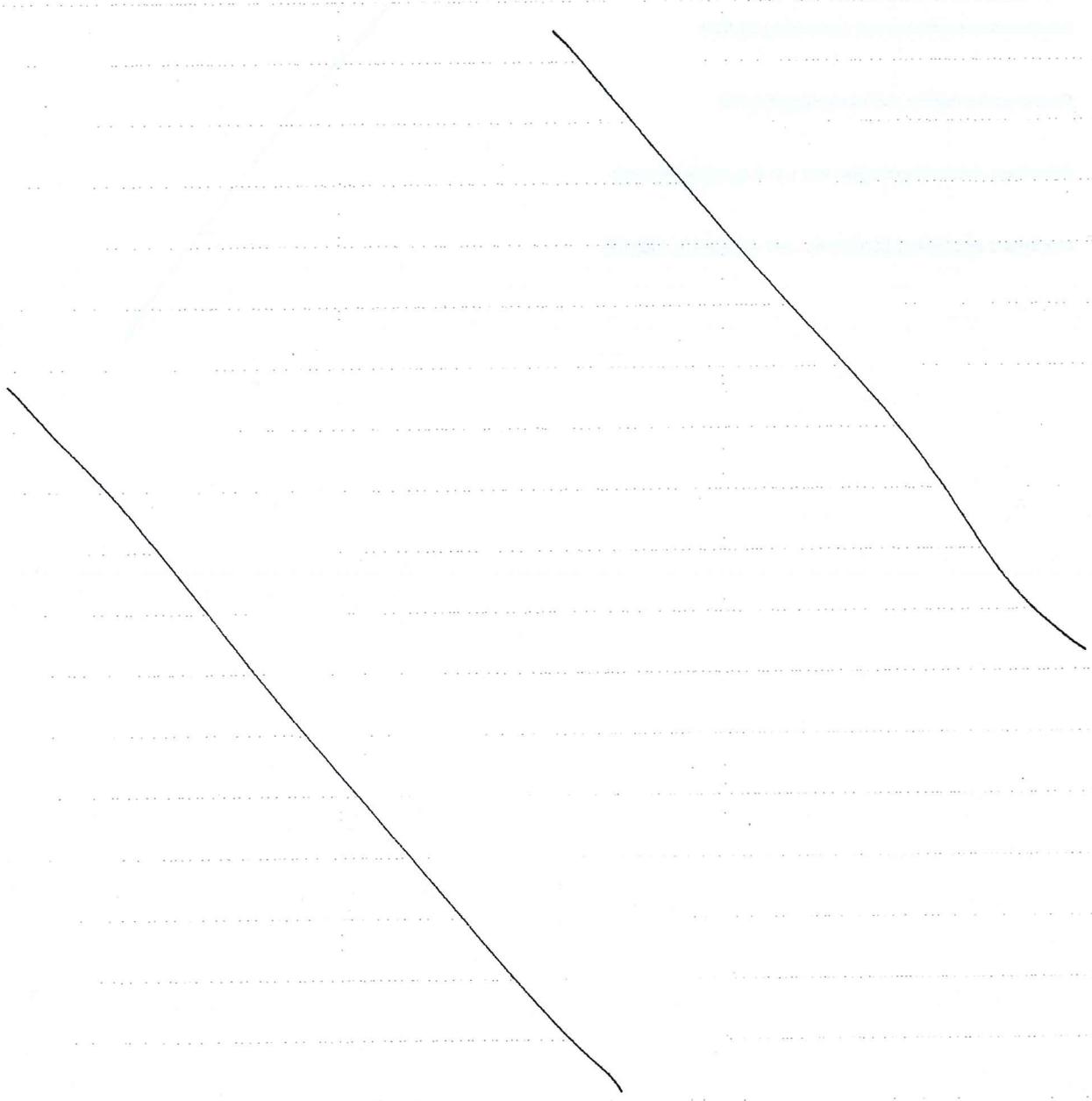
TOTAL FOR PART F

\$ 0.00

Date payment received
dd/mm/yyyy

Amount of payment
(including GST)
\$0.00

Amount of interest included
in payment
\$0.00



PART G: OTHER PARTY DONATIONS UP TO \$15,000

Instructions for Part G - Other party donations up to \$15,000

The total number and value of other party donations received in the following bands must be disclosed in Part G:

- anonymous party donations of \$1,500 or less
- overseas party donations of \$1,500 or less
- party donations of more than \$1,500 up to and including \$5,000
- party donations of more than \$5,000 up to and including \$15,000.

There is no requirement to aggregate donations from the same donor for the purposes of determining what donations to include and in which band in Part G. If a donor has made more than one donation in a category each donation should be counted separately when calculating the number of donations.

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

—

TOTAL FOR PART G

\$ 0.00

Description of donation	Total number of donations	Total amount of donations (including GST)
Anonymous donations not exceeding \$1,500		\$0.00
Overseas donations not exceeding \$1,500		
Donations exceeding \$1,500 but not exceeding \$5,000		
Donations exceeding \$5,000 but not exceeding \$15,000		

LOANS Complete Parts H and I

Party Loans exceeding \$15,000

A party loan is a written or oral agreement under which a lender lends money to a political party. Money lent by a registered bank at a commercial interest rate is not a party loan, nor are credit cards and overdraft facilities with registered banks.

PART H - PARTY LOANS EXCEEDING \$15,000

Instructions for Part H - Party loans exceeding \$15,000

Party loans from the same lender exceeding \$15,000 entered into during the year (including those exceeding \$30,000 that have been reported during the year under section 214F) must be reported in Part H.

Loans from the same lender need to be aggregated. Include loans entered into during the year not exceeding \$15,000, but that exceed \$15,000 when aggregated with all other loans from the same lender during 2017 or unpaid balances as at 31 December 2017 of any loans provided by the same lender in any previous year (from 25 March 2014).

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

NIL

TOTAL FOR PART H

\$ 0.00

<p>Lender's name and street address</p>	<p>Loan amount (including GST) \$0.00</p>	<p>Date loan entered into dd/mm/yyyy</p>	<p>Repayment date <i>(if no repayment date, specify "no repayment date" here)</i></p>
<p>Guarantor's name and street address (if any)</p>	<p>Unpaid balance of loan \$0.00</p>	<p>Interest rate or rates</p>	<p>Details of security given</p>
<p>Total aggregated loan amount from the same lender (if applicable)</p>			
<p>Any terms (that enable the lender to reduce or extinguish the loan amount and/or interest or grant any concession in respect of repayment)</p>			

<p>Lender's name and street address</p>	<p>Loan amount (including GST) \$0.00</p>	<p>Date loan entered into dd/mm/yyyy</p>	<p>Repayment date <i>(if no repayment date, specify "no repayment date" here)</i></p>
<p>Guarantor's name and street address (if any)</p>	<p>Unpaid balance of loan \$0.00</p>	<p>Interest rate or rates</p>	<p>Details of security given</p>
<p>Total aggregated loan amount from the same lender (if applicable)</p>			
<p>Any terms (that enable the lender to reduce or extinguish the loan amount and/or interest or grant any concession in respect of repayment)</p>			

PART I: PARTY LOANS BETWEEN \$1,500 – \$15,000

Instructions for Part I – Party loans between \$1,500 – \$15,000

The total number and value of all other party loans entered into during the year of \$1,500 or more up to and including \$15,000, that have not already been disclosed in Part H, must be disclosed in Part I.

If a lender has made more than one loan to the party of between \$1,500 and \$15,000 each loan should be counted separately when calculating the total number of loans, for the purposes of Part I.

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

NIL

TOTAL FOR PART I

\$ 0.00

Number of loans

Total amount of loans
(including GST) **\$0.00**

Loans of not less than \$1,500 and not more than \$15,000

(This section contains two large diagonal lines drawn across the page, indicating no loans to declare.)



AUDIT SERVICES CHARTERED ACCOUNTANTS LIMITED

Chartered Accountants

Level 1, 208 Great South Road, P O Box 23221, Hunters Corner, Papatoetoe,
AUCKLAND 2025, New Zealand

Phone: 09-279 2987

Fax No: 09-271 3114

Email yijay@taxexperts.co.nz

Independent Auditor's Report

To the Party Secretary of the New Zealand People's Party

Report on the Party Donation Return of New Zealand People's Party

We have audited the attached Return of Party Donations (the "Return") prepared by the New Zealand People's Party for the period 23 June 2017 to 28 February 2018. The Return is comprised of party's A to I inclusive and is prepared in accordance with appropriate provisions of Section 210 of the Electoral Act 1993. The Return provides information about party donations made to New Zealand People's Party.

Party Secretary's Responsibilities

The Party Secretary of New Zealand People's Party is responsible for the preparation of the Return which fairly reflects the party donations received by New Zealand People's Party for the period 23 June 2017 to 28 February 2018 and to ensure that the Electoral Commission receives the Return in compliance under the Electoral Act 1993.

Auditor's Responsibilities

Our responsibility is to express an opinion on the Return in terms of the requirements of Section 210 of the Electoral Act 1993, in all material respects. Our engagement has been conducted in accordance with SAE 3100 to provide reasonable assurance that New Zealand People's Party has complied with Section 210 of the Electoral Act 1993.

Our procedures were conducted in accordance with International Auditing Standards (New Zealand). These procedures have been undertaken to form an opinion as to whether New Zealand People's Party has complied, in all material respects, with Section 210 of the Electoral Act 1993 for the period 23 June 2017 to 28 February 2018.

Other than in our capacity as an auditor we have no relationship with, or interests in, New Zealand People's Party.

Inherent Limitations

Because of the inherent limitations of any donations or contributions made in certain circumstances and there are no practical audit procedures to determine the effect of that limited control, it is possible that fraud, error or non-compliance may occur and not be detected. As the procedures performed for this engagement are not performed on a regular basis and performed in respect of the Party's compliance with the provisions made under the Act, our assurance engagement cannot be relied upon to detect all

a regular basis and performed in respect of the Party's compliance with the provisions made under the Act, our assurance engagement cannot be relied upon to detect all instances where the Party may not have complied with the Act. The opinion expressed in this report has been formed on the above basis.

Based on the evidence obtained from the procedures we note the following limitations:

- Donations income belongs to an organization once it is received, but there are generally no practical procedures available to give an auditor assurance that all income of this nature, whether in the form of cash or as donated services, received by an organisation is actually recorded by that entity. Accordingly, auditors of the organisation receiving significant amounts of donations usually qualify their audit opinion to reflect the practical limitations of an audit in this area.
- In common with other organisations receiving similar income, control over donations income received by New Zealand People's Party prior to it being recorded is limited, and as commented in the preceding paragraph, there are no practical audit procedures to determine the effect of this limited control. Due to the nature of the issue, we do not believe there is further information that can be provided to us by the Party which would allow us to determine the effect of this limited control.

Opinion

In our opinion, except for the possible effects of the matters described above, nothing has come to our attention that causes us to believe that the Return for the New Zealand People's Party, does not comply, in all material respects with the requirements of Section 210 of the Electoral Act 1993 for the period from 23 June 2017 to 28 February 2018.

Further, the party has not entered into any loans that require to be disclosed in the Return in accordance with section 214D of the Electoral Act 1993.

In forming our opinion, we were reliant on the information provided to us by the Party Secretary.



Vijay Talekar
Audit Services Chartered Accountants Ltd
Dated :16 April 2018

