

Party Expenses Return for the 2023 General Election

DECLARATION

1. Party name:

New Zealand Loyal

Party secretary name:

Michele Smith

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

Number of electorate candidates
for the party

33

Number
\$32,600

\$ 1,075,800.00

Expenditure limit (incl GST)

Total \$2,463,800

3. TOTAL PARTY ELECTION EXPENSES

Part A: Party advertisements promoted solely by the party

\$ 298,717.52

Part B: Party advertisements shared with candidates
or other parties

\$ 60,664.03

Part C: Authorised party advertisements promoted by
third parties

\$ 133.56

Total (A + B + C)

\$ 359,515.11

4. PARTY BROADCASTING ALLOCATION

TOTAL ALLOCATION TO THE PARTY:

NIL

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

\$ 0.00

Part E: Party and candidate shared allocation expenses

\$ 0.00

Part F: Candidate only allocation expenses

\$ 0.00

Total (D + E + F)

\$ 0.00

6. I declare that to the best of my knowledge this return, filed pursuant to sections 206I and 206IA of the Electoral Act 1993, is an accurate record of the party's election expenses and the party's allocation expenses for the 2023 general election, and any allocation received has only been used for purposes permitted under section 80A of the Broadcasting Act 1989.

SIGNATURE

M. Smith

DATE: DD / MM / YYYY

13/03/2024

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
- 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.

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

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

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 (**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

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

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)**

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)

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:

TOTAL FOR PART C

<p>Item description</p> <p>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</p>	<p>Value \$0.00 (inc GST)</p>
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

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 of October 2023	Production costs	\$10,000
		13 September – 12 October 2023 TV placement costs on Channel A and Channel B	\$62,450
		1 October – 13 October 2023 Radio placement costs on Radio X and Y	\$11,450
		20 – 30 September 2023 Social Media promotional posts	\$300

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)

PART E: PARTY AND CANDIDATE SHARED BROADCASTING ALLOCATION EXPENSES

In Part E record allocation expenses used to produce or place advertising on TV, 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, TV 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

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
EXAMPLE: Make Believe Television 84 Shortland Street Auckland 6000	1st and 10th of October 2023	Production costs	\$10,000	10%	90%
		13 September – 12 October 2023 TV placement costs on Channel A and Channel B, candidate John Smith	\$62,450	10%	90%
		1 – 13 October 2023 Radio placement costs on Radio X and Y	\$11,450	20%	80%
		20 – 30 September 2023 Social Media promotional posts	\$300	50%	50%

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

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 TV, 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, TV placement, radio placement and internet placement costs for each supplier separately

- **Candidate name**
- **Value \$0.00 inc GST**

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 candidate expense. If you use the allocation to produce a candidate election advertisement on TV, radio or online, the costs should also be disclosed in the candidate's return as an election expense and a donation from the party.

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

TOTAL FOR PART F

Supplier's name and street address	Invoice date or dates	Description of allocation of expenses	Candidate name	Value \$0.00 (inc GST)
EXAMPLE: Make Believe Television 84 Shortland Street Auckland 6000	1st and 10th of October 2023	Production cost	M Brown	\$10,000
		13 September – 12 October 2023 TV placement costs on Channel A and Channel B	T Smith	\$62,450
		1 – 13 October 2023 Radio placement costs on Radio X and Y	M Brown	\$11,450
		20 – 30 September 2023 Social Media promotional posts	T Smith	\$300

Supplier's name and street address	Invoice date or dates	Description of allocation of expenses	Candidate name	Value \$0.00 (inc GST)

INDEPENDENT ASSURANCE REPORT

To the Members of New Zealand Loyal and Electoral Commission

Opinion

We have undertaken a reasonable assurance engagement on New Zealand Loyal's compliance, in all material respects, with the Electoral Act 1993 (the compliance requirements) as evaluated against the party return expenses comply with the sections 206L and 206LA of in the Electoral Act 1993 (the specific criteria) throughout the period ended 13 October 2023 in relation to the party return expenses form comply with the sections in the Electoral Act 1993 for the purpose of reporting to the Electoral Commission.

In our opinion, New Zealand Loyal has complied, in all material respects with the Sections 206L and 206LA of the Electoral Act 1993 as evaluated against the party return expenses form comply with the sections in the Electoral Act 1993 throughout period ended 13 October 2023.

Basis for Opinion

We conducted our engagement in accordance with Standard on Assurance Engagements SAE 3100 (Revised) Compliance Engagements, and ISAE (NZ) 3000 (Revised) International Standard on Assurance Engagements issued by the New Zealand Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

New Zealand Loyal Responsibilities

New Zealand Loyal is responsible for:

- (a) The compliance activity undertaken to meet the compliance requirements.
- (b) Identification of risks that threaten the compliance requirements identified above being met and controls which will mitigate those risks and monitor ongoing compliance.

Our Independence and Quality Control

We have complied with the relevant ethical requirements relating to assurance engagements, which include independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

In accordance with the Professional and Ethical Standard 3 (Amended) MFA Audit maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on New Zealand Loyal's compliance, in all material respects, with the compliance requirements as evaluated against the specific criteria throughout the period ended 13 October 2023. SAE 3100 (Revised) requires that we plan and perform our procedures to obtain reasonable assurance about whether New Zealand Loyal has complied, in all material respects, with the compliance requirements as evaluated against the specific criteria, throughout period ended 13 October 2023.

An assurance engagement to report on New Zealand Loyal compliance with the compliance requirements involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the compliance requirements. The procedures selected depend on our judgement, including the identification and assessment of risks of material non-compliance with the compliance requirements as evaluated against the specific criteria.

Other than in our capacity as the independent assurance practitioners we have no relationship with, or interests in, New Zealand Loyal.

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 period ended 13 October 2023 does not provide assurance on whether compliance with the compliance requirements will continue in the future.

Use of Report

This report has been prepared for New Zealand Loyal and the Electoral Commission for the purpose of expressing an opinion on New Zealand Loyal's compliance, in all material respects, with the compliance requirements as evaluated against the specific criteria throughout the period ended 13 October 2023. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the Electoral Commission or for any purpose other than that for which it was prepared.



Andrew Ford
MFA Audit
13 March 2024
Auckland

12 March 2024

New Zealand Loyal
155 Winara Avenue
WAIKANAЕ 5036
Attention: Michele Smith

Dear Michele,

New Zealand Loyal - Engagement Letter

Objective and scope of the engagement

You have requested that we undertake a reasonable assurance engagement to report on New Zealand Loyal's compliance with the Sections 206 of the Electoral Act 1993 (the "compliance requirements") as evaluated against the party expense return form comply with the sections in the Electoral Act 1993, (the "specific criteria") in all material respects, throughout the period ended 13 October 2023 in relation to party return expenses comply with the sections in the Electoral Act 1993 of New Zealand Loyal for the purpose of reporting to Electoral Commission.

We are pleased to confirm our acceptance and our understanding of this reasonable assurance engagement by means of this letter. Our assurance engagement will be conducted with the objective of expressing an opinion on New Zealand Loyal's party expenses return form comply with the sections in the Electoral Act 1993 and complies with the compliance requirements, in all material respects, as evaluated against the specific criteria throughout the period ended 13 October 2023.

Our Independence and Quality Control

We will comply with the independence and other relevant ethical requirements relating to assurance engagements, and apply Professional and Ethical Standard 3, "Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements" in undertaking this assurance engagement.

Responsibilities of the assurance practitioner

We will conduct our assurance engagement in accordance with Standard on Assurance Engagements SAE 3100 (Revised) Compliance Engagements, and ISAE (NZ) 3000 (Revised) International Standard on Assurance Engagements. SAE 3100 (Revised) requires that we comply with ethical requirements applicable to assurance engagements and plan and perform procedures to obtain reasonable assurance that New Zealand Loyal's party return expenses comply with the sections in the Electoral Act 1993 is fairly stated, in all material respects.

A reasonable assurance engagement on compliance involves performing procedures to obtain evidence about New Zealand Loyal's party return expenses comply with the sections in the Electoral Act 1993 compliance with the compliance requirements to meet the specific criteria. The procedures

selected depend on what we consider necessary applying our professional judgement, including the assessment of risks of material deficiencies in the compliance framework or misstatements in New Zealand Loyal's party return expenses comply with the sections in the Electoral Act 1993.

Because of the inherent limitations of an assurance engagement, together with the inherent limitations of any system of internal control there is an unavoidable risk that some deficiencies in the compliance framework or misstatements in New Zealand Loyal's party return expenses comply with the sections in the Electoral Act 1993 may not be detected, even though the engagement is properly planned and performed in accordance with Standards on Assurance Engagements.

Responsibilities of the Party and Party Secretary

Our assurance engagement will be conducted on the basis that the Party Secretary acknowledge and understand that they have responsibility:

- (a) for the preparation of the party expenses return for the 2023 general election form which will be attached to our report that New Zealand Loyal has complied, in all material respects, with the compliance requirements as evaluated against the suitable criteria;
- (b) for identification of the compliance requirements if not identified by law or regulation;
- (c) for the identification of risks that threaten the compliance requirements identified above being met and for controls which will mitigate those risks and monitor ongoing compliance; and
- (d) to provide us with:
 - (i) access to all information of which those charged with governance and management are aware that is relevant to New Zealand Loyal's party return expenses comply with the sections in the Electoral Act 1993 compliance with the compliance requirements as evaluated against the specific criteria;
 - (ii) additional information that we may request from those charged with governance and management for the purposes of this assurance engagement; and
 - (iii) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence.

As part of our engagement, we will request from the party secretary written confirmation concerning representations made to us in connection with the engagement.

Errors, misstatements, illegal acts or other irregularities

We will inform you of any matters that come to our attention in the course of performing the engagement which cause us to believe or suspect that errors or misstatements, illegal acts or other irregularities exist.

We may, as part of our responsibilities as a Member in Public Practice, take steps and actions as set out in Section 260 of the Revised NZ Code of Ethics, issued by the Chartered Accountants Australia and New Zealand (CA ANZ) "Responding to Non-Compliance with Laws and Regulations". These include but are not limited to the following:

During the course of our engagement, if we identify or suspect that non-compliance with laws or regulations has occurred or may occur, we will discuss the matter with the appropriate level of management, those charged with governance or the internal auditor, as appropriate, to enable you to rectify, remediate or mitigate the consequences of the identified or suspected non-compliance or deter the commission of the non-compliance where it has not yet occurred.

We will also consider, based on materiality and/or significance of the matter, whether further action is needed in the public interest.

Further action may include disclosing the matter to an appropriate authority even when there is no legal or regulatory requirement to do so or withdrawing from the engagement and the professional relationship where permitted by law or regulation.

Where appropriate we will inform you of our intention to disclose the matter to an appropriate authority before disclosing the matter. However, if we have reason to believe that the actual or intended conduct would constitute an imminent breach of a law or regulation that would cause substantial harm to investors, creditors, employees or the general public, we may immediately disclose the matter to an appropriate authority in order to prevent or mitigate the consequences of such imminent breach of law or regulation.

Form and Distribution of Report

The format of the report will be in accordance with SAE 3100 (Revised) with respect to reasonable assurance engagements.

New Zealand Loyal's party return expenses comply with the sections in the Electoral Act 1993 will be attached to the reasonable assurance report and our conclusion will be phrased in terms of whether New Zealand Loyal's party return expenses comply with the sections in the Electoral Act 1993 has complied with the compliance requirements and is, in all material respects, fairly presented as evaluated against the suitable criteria, throughout the period ended 13 October 2023.

Our report will be prepared for the use of New Zealand Loyal and Electoral Commission, and may not be suitable for any other purpose.

The assurance report will be prepared for this purpose only and we disclaim any assumption of responsibility for any reliance on our report to any person other than New Zealand Loyal and Electoral Commission, or for any purpose other than that for which it was prepared.

Information Required

As part of our assurance engagement process, we will request from you written confirmation concerning representations made to us in connection with our work. We will also be requesting access to your records and making enquiries of Member and staff during the assurance process.

We look forward to full cooperation with your staff and we trust that they will make available to us the records, documentation, and other information requested in connection with our engagement.

Ownership of and access to engagement file

The working papers and files for this engagement created by us during the course of the work, including electronic documents and files, are the sole property of MFA Audit and constitute confidential information. Requests by third parties for access to our working papers, including those made by parties entitled by law to compel us to provide such access, will be discussed with you prior to release of the information, other than by operation of law.

Our firm utilises the services of Audit Assistant Limited to process our assurance work and as a repository of confidential documentation. Audit Assistant maintains this data in Australia and New Zealand. All data transfer and documents held are surely encrypted and access is restricted to our staff. Audit Assistant staff may only access confidential data with our express permission for support and review purposes. All access to confidential data is logged.

As with all professional audit firms, our practice is subject to review by our Professional Body; Chartered Accountants Australia and New Zealand (CA ANZ). We are required to produce any document or other material in our possession or power and co-operate in the review process. The work we perform for you may be selected by the examiners for their review. If so, they are obliged to keep all information confidential.

Fees

Our fees, which will be billed as work progresses, are based on the time required by the individuals assigned to the engagement, plus out-of-pocket expenses.

Complaints

If you have any concerns about our costs or services, please speak to the person responsible for this engagement (signed below). We have policies and procedures in place to deal appropriately with any complaints and we will do our best to resolve any issues that may arise. We suggest that any such complaint be made in writing to allow us to investigate the issue raised.

Application

This letter will be effective for future years unless it is terminated, amended, or superseded by either ourselves or the Member.

Yours faithfully,



Andrew Ford
MFA Audit

Response

Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our reasonable assurance engagement concerning the New Zealand Loyal expenses return comply with the sections in the Electoral Act 1993.

We hereby acknowledge that this letter is in accordance with our understanding of the arrangements for the reasonable assurance compliance engagement for the New Zealand Loyal party expenses return comply with the sections in the Electoral Act 1993.

M. Smith

Michele Smith – Party Secretary

12/03/2024

Date