

Party Donations and Loans Return for the year ending 31 December 2023

DECLARATION

1. Party name:

Party secretary name:

2. **TOTAL PARTY DONATIONS**
 Complete Parts A to G on pages 2 to 12 if you have any donations to declare.

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

Part A: Party donations of more than \$5,000	<input type="text" value="\$ 11,666.83"/>
Part C: Anonymous party donations of more than \$1,500	<input type="text" value="\$ 0.00"/>
Part D: Overseas party donations of more than \$50	<input type="text" value="\$ 493.09"/>
Part F: Donations protected from disclosure	<input type="text" value="\$ 0.00"/>
Part G: Other party donations up to \$5,000	<input type="text" value="\$ 405,653.33"/>
Total Party Donations (A + C + D + F + G)	<input type="text" value="\$ 417,813.25"/>

Total monetary and non-monetary donations received by party

Total Monetary Party Donations

Total Non-Monetary Party Donations

3. **TOTAL PARTY LOANS**
 Complete Parts H and I on pages 13 to 14 if you have any loans to declare.

Write 'NIL' if you have **NO** loans to declare

Part H: Party loans exceeding \$15,000	<input type="text" value="\$ 0.00"/>
Part I: Party loans between \$1,500 - \$15,000	<input type="text" value="\$ 0.00"/>
Total (H + I)	<input type="text" value="\$ 0.00"/>

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:

DATE (DD / MM / YYYY):

COMPLETING THE RETURN

You can complete the return electronically or by hand.

If you complete the return electronically amounts entered will automatically be formatted as currency (so no need to type \$ or commas) and 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**.

An audit report is required if the total party donations exceed \$50,000 or there are any party loans disclosed in Parts H or I of the return.

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, if applicable
- Auditor stamped or an initialled copy of the return to keep for own records, if applicable
- Auditor's report enclosed, if applicable
- Representation letter enclosed, if used

FILING THE RETURN

The return needs to be signed and dated by the party secretary and be accompanied by an auditor's report, if applicable. The signed return and the auditor's report must be received by the Electoral Commission by **Tuesday, 30 April 2024**.

The return can be filed:

- by email to: legal@elections.govt.nz
- 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.

DONATIONS Complete Parts A to G

Party Donations

A party donation is a donation of money (or the equivalent of money), goods or services that is made to a party, or to any person or body of persons if there are reasonable grounds to believe that the donation is intended for the benefit of the party. A party donation includes:

- a donation of money or the equivalent of money, including where a person pays something for the party
- where a party is provided with goods or services free of charge that have a reasonable market value of more than \$1,500 (or \$50 if provided by an overseas person - see Part D for more information on who is an overseas person)
- 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 (or \$50 if provided by an overseas person); 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:

- free 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 \$50 or less if from an overseas person), or
- a candidate donation that is included in a candidate's return of donations.

PART A: PARTY DONATIONS OF MORE THAN \$5,000

Instructions for Part A – Donations over \$5,000

Party donations of more than \$5,000 (including GST) received during 2023 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 \$5,000. Also include those donations exceeding \$20,000 received during election 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 \$5,000 (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 \$5,000 to the donation (or more than \$50 if the contributor is an overseas person). Contributions of more than \$5,000 must be disclosed in **Part B** (or **Part E** for overseas contributors).

For any donations from a trust, include the name of the individual at whose direction the donation was made.

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

TOTAL FOR PART A

11666.83

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 \$5,000? Enter YES or NO	Amount of donation or total aggregated donations (including GST) \$0.00
1 Lesley Adriaens. 9 St Remy Lane, Redcliffs, Christchurch, Canterbury, New Zealand (Total = \$11,666.83)	29/06/2023	No	4974.23
2 Lesley Adriaens. 9 St Remy Lane, Redcliffs, Christchurch, Canterbury, New Zealand. (Total = \$11,666.83)	24/08/2023	No	1915.70
3 Lesley Adriaens. 9 St Remy Lane, Redcliffs, Christchurch, Canterbury, New Zealand. (Total = \$11,666.83)	06/09/2023	No	2388.45
4 Lesley Adriaens. 9 St Remy Lane, Redcliffs, Christchurch, Canterbury, New Zealand. (Total = \$11,666.83)	06/10/2023	No	2388.45
5			
6			
7			
8			
9			

PART A: PARTY DONATIONS OF MORE THAN \$5,000

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 \$5,000? Enter YES or NO	Amount of donation or total aggregated donations (including GST) \$0.00
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			

PART A: PARTY DONATIONS OF MORE THAN \$5,000

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 \$5,000? Enter YES or NO	Amount of donation or total aggregated donations (including GST) \$0.00
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
51			
52			
53			
54			
55			
56			
57			

PART A: PARTY DONATIONS OF MORE THAN \$5,000

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 \$5,000? Enter YES or NO	Amount of donation or total aggregated donations (including GST) \$0.00
58			
59			
60			
61			
62			
63			
64			
65			
66			
67			
68			
69			
70			
71			
72			
73			
74			
75			
76			
77			
78			
79			
80			
81			

PART A: PARTY DONATIONS OF MORE THAN \$5,000

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 \$5,000? Enter YES or NO	Amount of donation or total aggregated donations (including GST) \$0.00
82			
83			
84			
85			
86			
87			
88			
89			
90			
91			
92			
93			
94			
95			
96			
97			
98			
99			
100			
101			
102			
103			
104			
105			

PART G: OTHER PARTY DONATIONS UP TO \$5,000

Instructions for Part G – Other party donations up to \$5,000

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
- all other donations not exceeding \$1,500
- party donations of more than \$1,500 up to and including \$5,000.

Although aggregation is generally required for donations 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.

Example:

If you received two donations of \$2,000 from the same donor in the calendar year, these should be recorded as two donations in the 'Donations exceeding \$1,500 but not exceeding \$5,000' band.

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

WRITE 'NIL' IF YOU HAVE NO DONATIONS TO DECLARE HERE:		
	TOTAL FOR PART G	405653.33
Description of donation	Total number of donations	Total amount of donations (including GST) \$0.00
Anonymous donations not exceeding \$1,500	4	781
All other donations not exceeding \$1,500	5184	364663.75
Donations exceeding \$1,500 but not exceeding \$5,000	10	40208.58

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 2023 or unpaid balances as at 31 December 2023 of any loans provided by the same lender in any previous year.

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

NIL

TOTAL FOR PART H

0

Lender's name and street address	Loan amount (including GST) \$0.00	Date loan entered into dd/mm/yyyy	Repayment date (if no repayment date, specify "no repayment date" here)
----------------------------------	--	--------------------------------------	---

--	--	--	--

Guarantor's name and street address (if any)	Unpaid balance of loan \$0.00	Interest rate or rates	Details of security given
--	----------------------------------	------------------------	---------------------------

--	--	--	--

Total aggregated loan amount from the same lender (if applicable)

Any terms (that enable the lender to reduce or extinguish the loan amount and/or interest or grant any concession in respect of repayment)

Lender's name and street address	Loan amount (including GST) \$0.00	Date loan entered into dd/mm/yyyy	Repayment date (if no repayment date, specify "no repayment date" here)
----------------------------------	--	--------------------------------------	---

--	--	--	--

Guarantor's name and street address (if any)	Unpaid balance of loan \$0.00	Interest rate or rates	Details of security given
--	----------------------------------	------------------------	---------------------------

--	--	--	--

Total aggregated loan amount from the same lender (if applicable)

Any terms (that enable the lender to reduce or extinguish the loan amount and/or interest or grant any concession in respect of repayment)

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
Number of loans	Total amount of loans (including GST) \$0.00
Loans of not less than \$1,500 and not more than \$15,000	

INDEPENDENT ASSURANCE REPORT

To The Party Secretary of New Zealand Loyal

Qualified Opinion

We have undertaken a reasonable assurance engagement on New Zealand Loyal (the “Party”) compliance, in all material respects, with the Electoral Act 1993 (the “Act”) as evaluated against Section 210 and 214C throughout the period ended 31 December 2023 in relation to the Party Donations and Loan Return (the “Return”).

In our opinion, except for the effects of the matter described in the Basis for Qualification Opinion paragraph, New Zealand Loyal has complied, in all material respects with the Electoral Act 1993 as evaluated against the Section 210 and 214C throughout period ended 31 December 2023.

Basis for Qualified Opinion

Except for donations received via stripe and directly into the party bank account, there are limited controls that ensure donations and loans included in the Return are complete. Accordingly, we were unable to obtain sufficient appropriate evidence in this matter as there is no practical procedures to determine the effects of the limited control.

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

Party Secretary’s Responsibilities

The Party Secretary is responsible for:

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

Our Independence and Quality Control

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

In accordance with the Professional and Ethical Standard 3 (Amended) 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 compliance, in all material respects, with the compliance requirements as evaluated against the specific criteria throughout the period ended 31 December 2023 in relation to the Party’s Donations and Loans Return. 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 31 December 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 - Donations and Loans 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 period ended 31 December 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 use by the Party Secretary in accordance with the requirements of the Act. Our compliance work has been undertaken so we can state to the New Zealand Loyal Party Secretary those matters undertaken and for no other purpose. To the fullest permitted by law, we do not accept or assume responsibility to anyone other than New Zealand Loyal and the Party Secretary, for our compliance work, or for any other purpose other than that for which it was prepared.

Other Matter

The following Other Matter statements are not intended to detract from our conclusion:

The New Zealand Loyal Party had overseas donations of more than \$50. As this was the first year the party ran in the election they were focused on running in the 2023 election. Once these overseas donations were identified the amount over \$50 was returned to the donor.



Andrew Ford
MFA Audit
29 April 2024
Auckland