

Statutory declaration by the party secretary and financial agent accompanying Party Donation Return under the provisions of section 51 of the Electoral Finance Act 2007

Please insert...

full name of person who is both the party secretary and the financial agent

I,

Philip Alan Johnson

name of party

who is the party secretary and is the financial agent of

United Future New Zealand

solemnly and sincerely declare that to the best of my knowledge and belief the attached donation return correctly sets out all the details required by subsections (2) to (6) and a fair assessment has been made of the reasonable market value of donations, if any, of the kind described in paragraph (a)(i) or (ii) of the definition of party donation in section 21(2) of the Electoral Finance Act 2007

Party secretary to sign before authorised person

[Signature]

locality

Declared at *Wellington*

nth, month, year

this *1st* day of *May*, 2009 before

Authorised person to complete

[Signature]
Wellington

Justice of the Peace, Solicitor, or other person authorised to take a statutory declaration



Party Donations Return for 2008

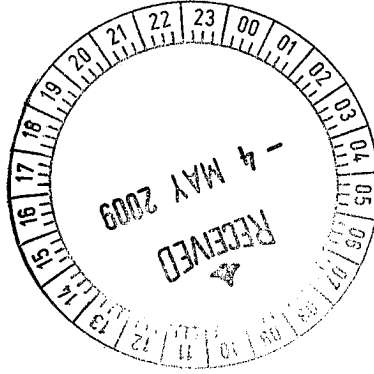
Party name	UNITED FUTURE NEW ZEALAND
Financial agent name	PHILIP ALAN JOHNSON
Party secretary name if different	

Checklist:

Sections A to E completed, if no return in a section then write 'nil' in first row	✓
Statutory declaration from financial agent – section 51(7)(a)	✓
Statutory declaration from party secretary – section 51(7)(a)	✓
Financial agent has initialled every page	✓
All relevant supporting documentation supplied to auditor	✓
Auditor has stamped or initialled every page	✓
Auditor's report enclosed – section 51(7)(b) and 52	✓
Representation letter enclosed, if used	✓

Send to Electoral commission, PO Box 3050, Wellington. To arrive by 30 April 2009

If it is not a nil return please supply an electronic copy to info@elections.govt.nz



Section A – Every donation from the same donor during the year, over \$10,000.


Sections 51(1)(a) and 51(2)

This includes aggregations from the same donor.

This section does not include anonymous, protected disclosure and overseas donations which are reported in sections C, D and E.

	Donor's name	Donor's address	Date of donation (or dates if an aggregation)	Does the donation contain contributions?	Amount of donation or aggregation
1	NIL				
2					
3					
4					
5					
6					
7					
8					
9					

(add more rows as needed)

Fin Agent Initial	
Auditor Stamp/Initial	


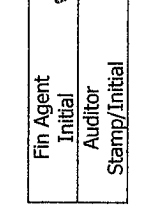
**Section B – Every contributor who has contributed over \$10,000 during the year.
Sections 51(1)(b) and 51(3)**

This includes aggregations of contributions from the same person.

Contributors are defined in section 21 and the need to identify contributors is in section 24

Contributor's name	Contributor's address	Total amount of contribution (i.e. the aggregation if more than one)	For each contribution		
			Donation in Section A table that the contribution was part of	Date of donation	Amount of the contribution
	NIL				

(add more rows as needed)

Fin Agent Initial	
Auditor Stamp/Initial	



**Section C – Every anonymous donation received that was for a sum greater than \$1,000 (that is those that are relinquished to the Electoral Commission to be paid into a Crown Bank Account)
Sections 51(1)(c) and 51(4)**

Anonymous is defined in section 21

Note if the donation is over \$1,000 then keep \$1,000 and pay the rest to the Electoral Commission within 20 working days

Date donation received	Amount of donation	Amount paid to Electoral Commission	Date payment made to Electoral Commission	(for office use) Date payment received
	NIL			

(add more rows as needed)

Fin Agent Initial	
Auditor Stamp/Initial	



Section D – Every donation or contribution from an overseas person that was greater than \$1,000 (that is those that are relinquished to the overseas person or if the person cannot be identified to the Electoral Commission to be paid into a Crown Bank Account) Sections 51(1)(d) and 51(5)

Note if the donation is over \$1,000 then keep \$1,000 and either return the rest to the person who made the donation or pay it to the Electoral Commission within 20 working days

Overseas person is defined in section 32

Date donation or contribution received	Amount of donation or contribution	Was the excess returned to the donor or sent to the Electoral Commission?	Amount relinquished	Date payment returned or made to Electoral Commission	(for office use) Date payment received
	NIL				

(add more rows as needed)

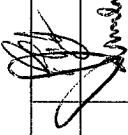

Fin Agent Initial	
Auditor Stamp/Initial	

Section E – All payments from the Electoral Commission of donations protected from disclosure Sections 51(1)(e) and 51(6)

Donations protected from disclosure are described in section 41

Date payment received	Amount of payment	Amount of interest included in the payment	(for office use) Date payment sent
	NIL		

(add more rows as needed)

Fin Agent Initial	
Auditor Stamp/Initial	

United Future New Zealand

Auditor's Report

For the Year Ended 31 December 2008

To readers of the Return of Party Donations of United Future New Zealand ("the Party").

I have audited the Return of Party Donations. The return provides information about past donations received by the Party for the Period between 1 January 2008 and 31 December 2008. This information is stated in accordance with Section 52 of the Electoral Finance Act 2007 ("the Act").

Board of Management's Responsibilities

The Board is responsible for the preparation of the Return of Party Donations ("the Return") which fairly reflects Party Donations received by the Party Secretary.

Auditor's Responsibilities

It is my responsibility to express an independent opinion on the Return presented by the Board and report my opinion to you.

Basis of Opinion

An audit includes examining, on a comprehensive test basis, evidence relevant to the amounts and disclosures in the Return. It also includes assessing: -

- the significant estimates and judgements made by the Board in the preparation of the Return, and
- whether the accounting policies are appropriate to the Party's circumstances, consistently applied and adequately disclosed.

I conducted my audit in accordance with New Zealand auditing standards except that my work was limited as explained below. I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the Return is free from material misstatement, whether caused by fraud or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the Return.

Other than in my capacity as auditor I have no relationship with or interest in the Party.

Qualified Opinion

In common with similar organisations, measurement of donations received in certain circumstances prior to being recorded is limited and there are no practical audit procedures to determine the effect of that limited control.

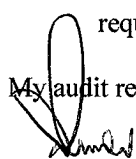
In this instance alone:

- I have not obtained all the information and explanations I have required; and
- I was unable to determine whether proper accounting records have been kept

In my opinion, except for adjustments that may have been found necessary had I been able to obtain sufficient evidence concerning the measurement of party donations received: -

- the Return of Party Donations, showing total donations received of \$NIL fairly reflects donations received by the party as defined under the Act and each constituent part has not exceeded the relevant maximum amount specified under the Act; and
- Proper records of the party's donation receipts have been kept by the party as far as appears from my examination of those records and are correct. I have received all the information and explanations that I require in order to carry out the audit.

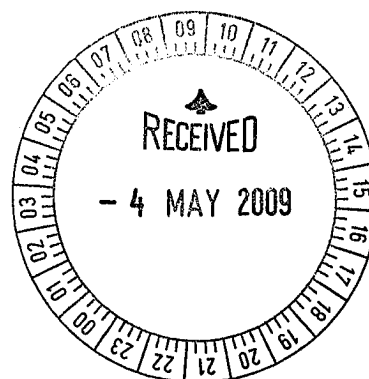
My audit report was completed on 24th April 2009 and my qualified opinion is expressed as at that date.


David Turner
Chartered Accountant
Wellington, New Zealand



United Future New Zealand
PO Box 17569
Wellington
16 April 2009

David Turner
DJ Turner & Associates
PO Box 17002
Karori
Wellington



Dear David

**Letter of Representation for Party Donations Return
for the 2008 calendar year**

This representation letter is furnished in connection with the return of party donations for the 2008 calendar year (the return) by United Future New Zealand (the Party) made in accordance with section 51 of the Electoral Finance Act 2007 (the Act) which has been audited by you in accordance with section 52 of the Act.

[I/We] understand that your audit was conducted in accordance with the relevant provisions of the Act and the Auditing Standards issued by the New Zealand Institute of Chartered Accountants.

[I/We] confirm and take responsibility for the following representations after taking all reasonable steps to assure [myself/ourselves] of them:

- 1 The return has been prepared in accordance with the relevant provisions of the Act.
- 2 [I am/We are] responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the return, [I/We] have done this, and all explanations or demonstrations of this to you have been complete and accurate.
- 3 All records, documents and accounts (records) have been kept by the Party (including subsidiary entities) and made available to you, and these materials will be retained in accordance with the requirements of the Act.
- 4 [I/We] have disclosed to you:
 - 4.1 any material transactions not disclosed in the records;
 - 4.2 any alleged, suspected or proven illegal activity under the Act or other legislation potentially relevant to the return;
 - 4.3 the fact of, and results from, any assessment made by [me/us] that considered whether the records of the Party may be materially misstated or incomplete for any reason.
- 5 The return contains the total returnable donations received by the Party in the 2008 calendar year. The return includes:

- 5.1 donations in the form of money, goods or services paid for by others, discounts given on goods or services provided to the party, premiums paid in respect of good or services provided by the party, and credit provided to the party at terms more favourable than the prevailing commercial terms, including the value of GST on any of those items;
 - 5.2 donations of more than \$10,000 in aggregate from an individual donor, whether by direct donation or as a contributor to a donation, and anonymous and overseas donations and contributions of more than \$1,000;
 - 5.3 payments received from the Electoral Commission of donations protected from disclosure.
- 6 The return's contents have been determined by considering, in the following sequence, these questions and the relevant provisions of the Act:
- 6.1 What benefits to the party were "donations"?
 - 6.1.1 What gifts of money did the party receive?

Any money donated to the party, regardless of method of payment, is a donation [section 21 definition of **party donation**]. This includes donations protected from disclosure [see below].
 - 6.1.2 What gifts of goods or services did the party receive?

Any goods or services donated to the party are donations, including the value of GST [section 21 definition of **party donation**, and section 22]
 - 6.1.3 What was the difference between the contract price and the reasonable market value (including GST) of any goods or services provided to the party at a discount?

Where the reasonable market value is more than \$1,000, the difference in value (discount) is a donation [section 21 definition of **party donation** at paragraph (a)(i), and section 22]
 - 6.1.4 What was the difference between the contract price and the reasonable market value (including GST) of any goods or services provided by the party at a premium?

The difference in value (premium) is a donation [section 21 definition of **party donation** at paragraph (a)(ii), and section 22]
 - 6.1.5 What was the value to the party of the terms and conditions of any credit provided to the party on more favourable terms and conditions than prevailed at the time?

The value to the party of the more favourable terms and conditions is a donation [section 21 definition of **party donation** at paragraph (a)(iii)]
 - 6.2 What donations were made to the "party"?
 - 6.2.1 Was the donation provided to the party or to any person or organisation on behalf of the party?

The "party" is the registered political party [section 4 definition of **party** and paragraph 6.4 below].

Apart from candidate donations [paragraph 6.3 below], all donations received throughout the party administration whether at the national or local level (or other subsidiary entities) must be returned as being received by the party.

The only segment of political parties recognised distinctly in electoral law is "candidates" (and Members of Parliament, for some election expense purposes only).

6.3 Do any of the donations identified above, or components of those donations, fall within the party donation exclusions? [section 21 definition of **party donation** at paragraph (b)]

- ✦ the labour of any person provided free of charge by that person
- ✦ any candidate donation that is included in a candidate donation return
- Do not include these items in the calculation of party donations.

6.4 Apart from donations protected from disclosure, which persons made "donations" to the party and which persons made "contributions to a donation"? [section 51(1) and paragraph 6.5 below]

6.4.1 Did person A make the donation directly to the party (or any person or organisation involved in the administration of the affairs of the party)?

If yes:

- Person A is a "donor" and made a "donation" [section 21 definition of **donor** and definition of **party donation**].

Include this donation in the calculation of donations from person A.

If no:

6.4.2 Did person A give the donation to another person or organisation (person B) to forward on (transmit) to the party?

If yes:

- Person A is a "donor" and made a "donation" [section 21 definition **donor** and definition of **transmitter**, and section 23].

Include this donation in the calculation of donations from person A.

- Person B is a "transmitter" and is not a donor [section 21 definition **donor** and definition of **transmitter**, and section 23].

Do not include this transmission in the calculation of donations or contributions from person B.

If no:

6.4.3 Did person A give the donation to another person or organisation (person C) with the knowledge or expectation that it would be wholly or partly applied to funding a donation?

If yes:

- Person A is a "contributor" and made a "contribution to a donation" [section 21 definition of **contribution** and definition of **contributor**].

Include this contribution in the calculation of contributions to donations from person A.

- Person C is a "donor" and made a "donation" [section 21 definition of **donor** and definition of **donation funded from contributions**].

Include the donation that person A contributed to (that is, the entire donation that was given to the party by person C) in the calculation of donations from person C.

NOTE: whether an intermediary is a **transmitter** of a donation on behalf of a donor, or is a **donor** making a donation funded from contributions, will be a question of fact taking into account all of the provisions pertaining to **transmitters** and **contributions**.

6.5 Which donations must be included in the return? [section 51]

6.5.1 Which donors donated more than \$10,000 in aggregate during the calendar year? [section 51(1)(a)]

This includes any donations made through a transmitter [paragraph 6.4.2 above]

6.5.2 Which contributors to a donation contributed more than \$10,000 in aggregate during the calendar year? [section 51(1)(b)]

6.5.3 Which anonymous donations or anonymous contributions to a donation exceeded \$1,000 and who was the excess returned or paid to? [section 21 definition of **anonymous**, section 30 and section 51(1)(c)]

6.5.4 Which donations or contributions to a donation made by overseas persons exceeded \$1,000 and who was the excess returned or paid to? [section 32(1) definition of **overseas person** and the remainder of section 32, and section 51(1)(d)]

6.5.5 How much did the party receive from the Electoral Commission in payments of donations protected from disclosure and how much interest was included in those payments? [section 41(1) and section 51(1)(e)]

- Include in the return all donations and contributions falling into these categories.


7 Where an assessment has been made of the reasonable market value of a donation, the basis of the assessment is fair and appropriate, and has been properly applied and recorded.

8 Any and all misstatements you have identified during the course of your audit have been adjusted in the final return.

- 9 [I/We] have completed our own procedures, distinct from your audit processes, to evaluate the accuracy and completeness of the return.
- 10 The return is free of any material misstatements or omissions.

These representations are made in terms mutually agreed between us, and to supplement information obtained by you from the records of the Party and to confirm information given to you orally.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Philip Johnson', with a long horizontal flourish extending to the right.

Philip Alan Johnson
Party Secretary and Financial Agent

United Future New Zealand