



ELECTORAL COMMISSION
Te Kaitiaki Take Kōwhiri

Party Donations Return for the year ended 31 December 2010

Send to **Electoral Commission, PO Box 3220, Wellington, to arrive by 30 April 2011**

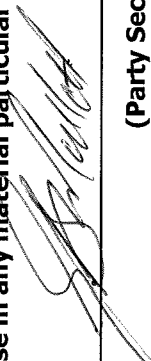
For further information and assistance see the Elections NZ website: <http://www.elections.org.nz/rules/parties/donations/how-to-return-donations.html> or telephone the Electoral Commission at **(04) 495 0030**.

Party name	<i>ACT - New Zealand</i>
Party Secretary name	<i>Samy B Malek</i>

Checklist:

Parts A to E completed (if no donations in a Part then write 'nil' in first row)	✓
Party Secretary has initialled every page	✓
All relevant supporting documentation supplied to auditor	✓
Auditor has stamped or initialled every page	✓
Auditor's report enclosed	✓
Representation letter enclosed, if used	✓

I declare that to the best of my knowledge this return contains all donations and information required pursuant to section 210 of the Electoral Act 1993 and is not false in any material particular

Signed:  date: 28/4/11


(Party Secretary)



**Part A – Every donor who has donated over \$10,000 during the year
Sections 210(1)(a) and 210(2)**

This Part: – includes aggregations from the same donor (including those exceeding \$20,000 that have been reported during the year under section 210C)
 – does not include contributors to donations, anonymous or overseas donations, or donations protected from disclosure (see Parts B, C, D and E)
 The requirement to identify whether a donation contains contributions is in section 210(1)(b)

	Donor's name	Donor's address	Date of donation (or dates of aggregated donations)	Does the donation contain contributions? (yes / no)	Amount of donation or aggregated donations
1	Margaret Aldred	64 B Wellpark Ave Ak 1021	12-3-2010	No	\$19,000
2					
3					
4					
5					
6					
7					
8	(add more rows as needed)				
Total					\$19,000

Party Secretary Initial	
Auditor Stamp/Initial	

**Part C – Every anonymous donation received that was over \$1,000
Sections 210(1)(c) and 210(4)**

Note: If an anonymous donation is over \$1,000 the party is entitled to keep \$1,000 and must pay the excess to the Electoral Commission within 20 working days

Anonymous is defined in section 207, and the requirement to relinquish the excess of anonymous donations is in section 207I

Date anonymous donation received	Amount of anonymous donation	Amount paid to Electoral Commission	Date paid to Electoral Commission	(for office use) Amount of payment and date received
		NIL		
				(add more rows as needed)
Totals				

Party Secretary Initial	
Auditor Stamp/Initial	

Part D – Every donation or contribution from an overseas person that was over \$1,000 Sections 210(1)(d) and 210(5)

Note: If a donation from an *overseas person* is over \$1,000 the party is entitled to keep \$1,000 and within 20 working days must either return the excess to the donor or pay the excess to the Electoral Commission. If an *overseas contribution* to a non-overseas donation is over \$1000, within 20 working days the party must either return the *entire donation* to the donor or pay it to the Electoral Commission.

Overseas person is defined in section 207K, along with the requirement to relinquish some donations with overseas components

Date overseas donation received	Amount of overseas donation	Was the excess returned to the donor or paid to the Electoral Commission?	Amount returned to donor or paid to Electoral Commission	Date excess returned to donor or paid to Electoral Commission	(for office use) Amount of payment and date received
			NIL		
Total					(add more rows as needed)


Date donation with overseas contribution received	Amount of overseas contribution	Was the donation returned to the donor or paid to the Electoral Commission?	Amount returned to donor or paid to Electoral Commission	Date donation returned to donor or paid to Electoral Commission	(for office use) Amount of payment and date received
			NIL		
Total					(add more rows as needed)

Party Secretary Initial	
Auditor Stamp/Initial	

Part E – All payments from the Electoral Commission of donations protected from disclosure Sections 210(1)(e) and 210(6)

Donations protected from disclosure are defined in section 208

Date payment received	Amount of payment	Amount of interest included in the payment	(for office use) Amount of payment and date sent
Total			(add more rows as needed)

Party Secretary Initial	
Auditor Stamp/Initial	

40/11

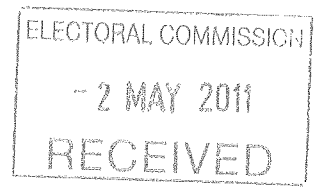


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Chartered Accountant & Business Adviser

INDEPENDENT AUDITOR'S REPORT

To the Chief Electoral Officer



Report on the Party Donation Return of ACT New Zealand

I have audited the compliance of ACT New Zealand in respect to the compliance of the Party Donations Return with Section 210 of the Electoral Act 1993 for the period 1 January 2010 to 31 December 2010.

Respective responsibilities

The Party Secretary of ACT New Zealand is responsible for the preparation of the Party Donations Return and for compliance with Section 210 of the Electoral Act 1993.

My responsibility is to express an opinion on ACT New Zealand's compliance with Section 210A of the Electoral Act 1993, in all material respects. My engagement has been conducted in accordance with SAE 3100 to provide reasonable assurance that ACT New Zealand has complied with Section 210 of the Electoral Act 1993. My procedures were conducted in accordance with New Zealand Auditing Standards. These procedures have been undertaken to form an opinion as to whether ACT New Zealand has complied, in all material respects, with Section 210 of the Electoral Act 1993 for the period 1 January 2010 to 31 December 2010.

Use of Report

This report has been prepared for the Chief Electoral Officer of the Electoral Commission in accordance with Section 210 of the Electoral Act 1993. I disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the Chief Electoral Officer of the Electoral Commission, or for any purpose other than that for which it has been prepared.



Inherent limitations

Because of inherent limitations which are common to other organizations of a similar nature, control over donations prior to being recorded in the financial records, is limited and 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 continuously throughout the period 1 January 2010 to 31 December 2010 and the procedures performed in respect of ACT New Zealand's compliance with the requirements of Section 210 of the Electoral Act 1993 are undertaken on a test basis, my assurance engagement cannot be relied on to detect all instances where ACT New Zealand may not have complied with Section 210 of the Electoral Act 1993. The opinion expressed in this report has been formed on the above basis.

Other than in my capacity as auditor I have no relationship with, or interests in, ACT New Zealand.

Opinion

In my opinion, except for the limitations noted above, the Party Donations Return on pages 1 to 6 together with the Representation letter by the Party Secretary dated 22 March 2011 has complied, in all material respects with the requirements of Section 210 of the Electoral Act 1993 for the period from 1 January 2010 to 31 December 2010.



David G Knightley
28 April 2011
Newmarket
AUCKLAND



ACT New Zealand
PO Box 99651
Auckland
1149

22 March 2011

David Knightley Accounting Limited
3 Owens Rd
Epsom

Dear David

Letter of Representation for Party Donations Return for the 2010 calendar year

This representation letter is furnished in connection with the return of party donations for the 2010 calendar year (the return) by ACT New Zealand (the Party) made in accordance with section 210 of the Electoral Act 1993 (the Act) which has been audited by you in accordance with section 210A of the Act.

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

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


- 1 The return has been prepared in accordance with the relevant provisions of the Act.
- 2 I am 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 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 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;

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- 4.3 the fact of, and results from, any assessment made by me 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 2010 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, contributions to donations of more than \$10,000 in aggregate from an individual contributor, 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 the questions set out in the Appendix to this letter and the relevant provisions of the Act.
- 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 have completed my 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.

Yours sincerely,


Garry Mallett
Party Secretary

APPENDIX to Letter of Representation

The return's contents have been determined by considering, in the following sequence, these questions and the relevant provisions of the Act:

What benefits to the party were "donations"?

What gifts of money did the party receive?

What gifts of goods or services did the party receive?

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?

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?

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?

What donations were made to the "party"?

Was the donation provided to the party or to any person or organisation on behalf of the party?

Do any of the donations identified above, or components of those donations, fall within the party donation exclusions?

- the labour of any person provided free of charge by that person
- any candidate donation that is included in a candidate donation return filed under section 209

Apart from donations protected from disclosure, which persons made "donations" to the party and which persons made "contributions to a donation"?

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 no:

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

If no:

Did person A give their 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 to the party?

Which donors donated more than \$10,000 in aggregate during the calendar year?

Which contributors to a donation contributed more than \$10,000 in aggregate during the calendar year?

Which anonymous donations exceeded \$1,000 and who was the excess returned or paid to?

Which donations or contributions to a donation made by overseas persons exceeded \$1,000 and who was the excess returned or paid to?

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?