

30 APR 2012

RECEIVED

Party Donations Return for the year ending 31 December 2011



Fill in boxes highlighted in yellow

If completing the form manually - also fill in orange boxes

Party
Name

New Zealand National Party

Party
Secretary
Name

Greg Hamilton

Declaration

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, is an accurate record of the party donations and is not false in any material particular.

Signed:

(Party Secretary)

Date:

30/4/2012

Where you have completed the return electronically you will need to print the return. The return needs to be signed and dated by the party secretary and both the party secretary and the auditor must initial each page of the return. The signed return and the auditor's report must be received by the Electoral Commission before ~~Friday 16 March 2012~~. Returns can be filed:

Monday 30 April

- By post at PO Box 3220 Wellington 6140
- Delivered to Level 9, 17-21 Whitmore Street, Wellington
- By fax to 04 495 0031
- By email to enquiries@elections.govt.nz

Please note, where the return is sent by fax or email the original signed return should also be sent or delivered to the Electoral Commission.

Checklist

Parts A to G completed (if no donations in a Part, then answer Nil in the first row)	Yes
Party Secretary has initialled every page	Yes
All relevant supporting documentation supplied to auditor	Yes
Auditor has stamped and initialled every page	Yes
Auditors report enclosed	Yes
Representation letter enclosed, if used	Yes



A. Every donor who has donated over \$15,000 during the year Sections 210(1)(a) and 210(2)

This part: - Includes aggregations from the same donor (including those exceeding \$30,000 that have been reported during the year under section 210c) - does not include contributors to donations, anonymous or overseas donations, donations protected from disclosure, or donations not exceeding \$15,000 (see Parts B, C, D, E and F)

The requirement to identify whether a donation contains contributions is in section 210(1)(b)

Total A \$0.00
\$702,916.81

Party Name		Donor's address	Date donation received (or dates of each aggregated donation) DD/MM/YYYY	Does the donation contain contributions? (Yes or No)	Amount of donation or total aggregated donations \$0.00
New Zealand National Party					
1	Chris Parkin	90 Cable Street, Wellington	05/01/2011		\$833.33
2	Chris Parkin	90 Cable Street, Wellington	07/02/2011		\$833.33
3	Chris Parkin	90 Cable Street, Wellington	07/03/2011		\$833.33
4	Chris Parkin	90 Cable Street, Wellington	05/04/2011		\$833.33
5	Chris Parkin	90 Cable Street, Wellington	05/05/2011		\$833.33
6	Chris Parkin	90 Cable Street, Wellington	07/06/2011		\$833.33
7	Chris Parkin	90 Cable Street, Wellington	05/07/2011		\$833.33
8	Chris Parkin	90 Cable Street, Wellington	05/08/2011		\$833.33
9	Chris Parkin	90 Cable Street, Wellington	05/09/2011		\$833.33
10	Chris Parkin	90 Cable Street, Wellington	05/10/2011		\$833.33
11	Chris Parkin	90 Cable Street, Wellington	02/11/2011	Yes	\$45,000.00
12	Chris Parkin	90 Cable Street, Wellington	07/11/2011		\$833.33
13	Chris Parkin	90 Cable Street, Wellington	05/12/2011		\$833.33
14	Janette Brocklehurst	490 Autawa Rd, Tarata	02/03/2011		\$25.00
15	Janette Brocklehurst	490 Autawa Rd, Tarata	02/07/2011	Yes	\$9,660.00



BDO WELLINGTON

Party Secretary Initial: 

Auditor Stamp/Initial

		New Zealand National Party			
Donor's name	Donor's address	Date donation received (or dates of each aggregated donation) DD/MM/YYYY	Does the donation contain contributions? (Yes or No)	Amount of donation or total aggregated donations \$0.00	
16	Janette Brocklehurst	490 Autawa Rd, Tarata	03/12/2011	Yes	\$7,000.00
17	Gallagher Group Limited	Kahikatea Drive, Hamilton	08/04/2011		\$1,300.00
18	Gallagher Group Limited	Kahikatea Drive, Hamilton	17/06/2011		\$16,000.00
19	Gallagher Group Limited	Kahikatea Drive, Hamilton	15/08/2011		\$2,000.00
20	Gallagher Group Limited	Kahikatea Drive, Hamilton	20/12/2011		\$66,705.00
21	Susan Chou	49 Quedley Court, Eastern Beach, Auckland	31/05/2011		\$100,000.00
22	Garth Barfoot	130 Island Bay Road, Northcote, Auckland	25/04/2011		\$2,000.00
23	Garth Barfoot	130 Island Bay Road, Northcote, Auckland	09/08/2011		\$20,000.00
24	Graeme Douglas	450A Remuera Road, Remuera, Auckland	23/08/2011		\$30,000.00
25	The Todd Corporation Limited	95 Customhouse Quay, Wellington	27/09/2011		\$50,000.00
26	Fletcher Building Limited	810 Great South Road, Penrose, Auckland	14/10/2011		\$20,000.00
27	Antoin's Restaurant Limited	333 Parnell Road, Parnell, Auckland	26/10/2011	Yes	\$60,000.00
28	Team McMillan Limited	7 Great South Road, Newmarket, Auckland	26/10/2011	Yes	\$35,000.00
29	Grant Biel	18 Page Point, Howick, Auckland	26/10/2011		\$15,500.00
30	Road Transport Trust	L3, 93 Boulcott Street, Wellington	04/11/2011	Yes	\$30,000.00
31	The 123 Mart Limited	28 Morrin Road, Mt Wellington, Auckland	05/04/2011		\$10,000.00
32	The 123 Mart Limited	28 Morrin Road, Mt Wellington, Auckland	22/11/2011		\$10,000.00
33	Citi Financial Group Limited	102/239 Queen Street, Auckland	22/11/2011		\$50,000.00
34	Oravida NZ Limited	4B Mahuhu Crescent, Auckland	22/11/2011		\$1,600.00
35	Oravida NZ Limited	4B Mahuhu Crescent, Auckland	30/11/2011		\$55,000.00
36	Contue Jinwan Enterprise Group (NZ) Limited	L2, BDO House, 116 Harris Road, East Tamaki, Auckland	22/11/2011		\$21,600.00
37	Xiao Miao Fan	6 Scott Road, Hobsonville, Auckland	09/11/2011		

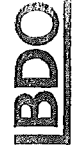


BDO WELLINGTON

Party Secretary Initial:  Auditor Stamp/Initial:

New Zealand National Party						
Donor's name	Donor's address	Date donation received (or dates of each aggregated donation) DD/MM/YYYY	Does the donation contain contributions? (Yes or No)	Amount of donation or total aggregated donations \$0.00		
38 Xiao Miao Fan	6 Scott Road, Hobsonville, Auckland	23/11/2011		\$4,300.00		
39 Xiao Miao Fan	6 Scott Road, Hobsonville, Auckland	29/11/2011		\$113.41		
40 Yaxun Zhang	6 Scott Road, Hobsonville, Auckland	09/11/2011		\$15,000.00		
41 Yaxun Zhang	6 Scott Road, Hobsonville, Auckland	29/11/2011		\$113.41		

38
39
40
41



[Handwritten Signature]



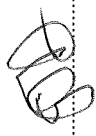

B: Every contributor who has contributed over \$15,000 during the year
Sections 210(1)(b) and 210(3)

This includes aggregations of contributions from the same person

Contributors are defined in section 207, and the requirement to identify contributors is in section 207c

Party Name		Total A \$0.00
New Zealand National Party		\$21,000.00

Contributor's name	Contributor's address	Donation (number) in Part A that contributor was part of (if applicable)	Date of donation DD/MM/YYYY	Amount of the contribution
Team McMillan Limited	7 Great South Road, Newmarket, Auckland	28	26/10/2011	\$21,000.00

Party Secretary Initial:  Auditor Stamp/Initial  BDO WELLINGTON



C: Every anonymous donation received that was over \$1,500 Sections 210(1)(c) and 210(4)

Note: If an anonymous donation is over \$1,500 the party is entitled to keep \$1,500 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 in section 207i

Total \$0.00		Total \$0.00		Party Name	Nil
Date anonymous donation received DD/MM/YYYY	Amount of anonymous donation \$0.00	Amount paid to Electoral Commission \$0.00	Date paid to Electoral Commission DD/MM/YYYY	(For Electoral Commission office use only) Amount of payment \$0.00	Date received DD/MM/YYYY
Nil				New Zealand National Party	Nil



[Signature]

Party Secretary Initial:

Auditor Stamp/InitialBDO WELLINGTON



D: (i) Every donation from an overseas person that was over \$1,500 Sections 210(1)(d) and 210(5),207k

Note: 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.

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

		Total \$0.00				Total \$0.00			Party Name	Nil
		Nil				Nil			New Zealand National Party	Nil
Name of overseas donor	Address of overseas donor	Amount of overseas donation or total aggregated overseas donations \$0.00	Date overseas donation received or dates of each aggregated donation DD/MM/YYYY	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 DD/MM/YYYY	Amount of payment	Date received		
1	Nil				\$0.00	DD/MM/YYYY	\$0.00	DD/MM/YYYY		
2										
3										

Party Secretary Initial:

Auditor Stamp/Initial





E: (ii) Every donation with contributions from an overseas person that was over \$1,500 Sections 210(1)(d) and 210(5),207k

Note: If an overseas contribution is over \$1,500, within 20 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 requirements to relinquish some donations with overseas components

Total \$0.00		Party Name			Nil	
		New Zealand National Party			Nil	
Name of overseas person	Address of overseas person	Amount of contribution	Donation number in Part A or Part D that the contribution was part of and date donation made e.g. A13 13/08/2011	Date donation returned to donor or paid to Electoral Commission DD/MM/YYYY	Amount of payment	Date received DD/MM/YYYY
Nil		\$0.00		DD/MM/YYYY	\$0.00	DD/MM/YYYY

Party Secretary Initial:

Auditor Stamp/Initial



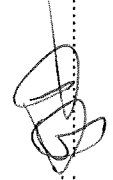


F: All payments from the Electoral Commission of donations protected from disclosure Sections 210(1)(e) and 210(6)

Donations protected from disclosure are defined in section 208

Total \$0.00		Total \$0.00		Party Name
\$192,415.00				New Zealand National Party
Date payment received DD/MM/YYYY	Amount of payment	Amount of interest included in payment \$0.00	Amount of payment \$0.00	Date sent DD/MM/YYYY
26/05/2011	\$41,730.00			
15/06/2011	\$41,730.00			
04/08/2011	\$41,730.00			
07/11/2011	\$27,225.00			
29/11/2011	\$40,000.00			



Party Secretary Initial:  Auditor Stamp/Initial



G: Details of all other party donations received
Section 210(6A)

This part: - includes all other party donations received. The requirement to identify these is in section 210(6A) (a) - (d)

Party Name		Total Number of Donations	Total \$0.00
New Zealand National Party		310	\$1,672,659.37
Description of Donation		Number of Donations No.	Total Amount of Donations \$0.00
Number of anonymous donations not exceeding \$1,500		17	\$3,015.00
Number of overseas donations not exceeding \$1,500		2	\$2,500.00
Number of donations exceeding \$1,500 but not exceeding \$5,000		187	\$625,090.05
Number of donations exceeding \$5,000 but not exceeding \$15,000		104	\$1,042,054.32

[Handwritten Signature]

Party Secretary Initial:

Auditor Stamp/Initial



30 April 2012

New Zealand National Party

Mark Bewley
BDO Wellington
PO Box 10-340
Wellington 6143

National Head Office
PO Box 1155, Wellington
New Zealand
Ph 0800 255 266
Fax 0800 255 277
e-mail hq@national.org.nz

Dear Mark

Letter of Representation for Party Donations Return for the 2011 calendar year

This representation letter is furnished in connection with the return of party donations for the 2011 calendar year (the return) by New Zealand National Party (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 to the best of my knowledge:
 - 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 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 2011 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 \$15,000 in aggregate from an individual donor;
 - 5.3 donation contributions of more than \$1,500 from an individual contributor that add up to more than \$15,000 in aggregate from that contributor;
 - 5.4 anonymous donations, overseas donations, and contributions to donations of more than \$1,500;
 - 5.5 donation contributions from an overseas person of more than \$1,500
 - 5.6 the number of, and aggregate amount of, donations of more than \$5,000 but not more than \$15,000;
 - 5.7 the number of, and aggregate amount of, donations of more than \$1,500 but not more than \$5,000
 - 5.8 the number of, and aggregate amount of, anonymous donations, and overseas donations, of \$1,500 or less
 - 5.9 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.

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



Greg Hamilton
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:

11 What benefits to the party were "donations"?

11.1 What gifts of money did the party receive?

Any money donated to the party, regardless of method of payment, is a donation [section 207 definition of **party donation**]. This includes donations protected from disclosure [see below].

11.2 What gifts of goods or services did the party receive?

Any goods or services donated to the party that have a reasonable market value of greater than \$1,500 (other than volunteer labour) are donations, including the value of GST [section 207 definition of **party donation**, and section 207A].

11.3 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 \$1,500, the difference in value (discount) is a donation [section 207 definition of **party donation** at paragraph (a)(i), and section 207A].

11.4 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 207 definition of **party donation** at paragraph (a)(ii), and section 207A].

11.5 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 207 definition of **party donation** at paragraph (a)(iii)].

- 12 What donations were made to the “party”?
- 12.1 Was the donation provided to the party or to any person or organisation on behalf of the party? [section 207 definition of **party donation**]
- The “party” is the registered political party [section 3 definition of **party**, and paragraph 14 below].
- Apart from candidate donations [paragraph 13 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”
- 13 Do any of the donations identified above, or components of those donations, fall within the party donation exclusions? [section 207 definition of **party donation** at paragraph (b)]
- the labour of any person provided free of charge by that person
 - goods or services provided free of charge, or which have a reasonable market value of \$1,500 or less
 - any candidate donation that is included in a candidate donation return filed under section 209
- Do not include these items in the calculation of party donations.
- 14 Apart from donations protected from disclosure, which persons made “donations” to the party and which persons made “contributions to a donation”? [section 210(1) and paragraph 15 below]
- 14.1 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 207 definition of **donor** and definition of **party donation**].
- Include this donation in the calculation of donations from person A.
- If no:
- 14.2 Did person A give their 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 207 definition of **donor** and definition of **transmitter**, and section 207B].
- Include this donation in the calculation of donations from person A.

- Person B is a “transmitter” and is not a donor [section 21 definition of **donor** and definition of **transmitter**, and section 207B].

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

If no:

- 14.3 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?

If yes:

- Person A is a “contributor” and made a “contribution to a donation” [section 207 definition of **contribution** and definition of **contributor**, and section 207C].

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

- Person C is a “donor” and made a “donation” [section 207 definition of **donor** and definition of **donation funded from contributions**, and section 207C].

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**.

- 15 Which donations must be included in the return? [section 210]

- 15.1 Which donors donated more than \$15,000 in aggregate during the calendar year? [section 210(1)(a)]

This includes any donations made through a transmitter [paragraph 14.2 above].

- Include these donations in the return in **Part A**

- 15.2 Did the party disclose donations exceeding \$30,000 during the year? [section 210C].
- Include these donations in the return in **Part A**
- 15.3 Which contributors to donations made contributions exceeding \$1,500 during the calendar year, which when aggregated exceeded \$15,000? [section 210(1)(b)]
- Include these contributions in the return in **Part B**
- 15.4 Which anonymous donations exceeded \$1,500 and who was the excess returned or paid to? [section 207 definition of anonymous, section 207I and section 210(1)(c)]
- Include these donations in the return in **Part C**
- 15.5 Which donations made by overseas persons exceeded \$1,500 in aggregate during the calendar year, and who was the excess returned or paid to? [section 207K(1) definition of overseas person and the remainder of section 207K, and section 210(1)(d)]
- Include these donations in the return in **Part D**
- 15.6 Which contributors who are overseas persons made a contribution of more than \$1,500 during to calendar year to any party donation?
- Include these donations in the return in **Part E**
- 15.7 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 208D and section 210(1)(e)]
- Include these donations in the return in **Part E**

**INDEPENDENT AUDITOR'S REPORT
TO THE PARTY SECRETARY OF THE NEW ZEALAND NATIONAL PARTY**

Report on the New Zealand National Party Donation Return

We have audited the attached Return of Party Donations (the 'Return') prepared by the New Zealand National Party for the period 1 January 2011 to 31 December 2011. The Return is prepared in accordance with section 210 of the Electoral Act 1993. The Return provides information about party donations made to the New Zealand National Party.

This report is made solely to the Party Secretary. Our audit has been undertaken so that we might state to the Party Secretary those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Party Secretary, for our audit work, for this report, or for the opinions we have formed.

Party Secretary's Responsibilities

The Party Secretary is responsible for the preparation of a Return which fairly reflects the party donations received by the New Zealand National Party for the period 1 January 2011 to 31 December 2011 in accordance with the Electoral Act 1993.

Auditor's Responsibility

It is our responsibility to express an independent opinion on the Return in terms of the requirements of section 210A of the Electoral Act 1993. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Return is free from material misstatement.

Other than in our capacity as auditor, we have no relationship with or interests in the New Zealand National Party.

Qualified Opinion on the Return

Control over income from donations, whether in the form of cash or as donated services, prior to being recorded by an organisation is limited, and there are no practical audit procedures to determine the effect of this limited control. Accordingly, an auditor of an organisation receiving significant amounts of donations usually qualifies their opinion to reflect the practical limitations of an audit in this area.

Due to the nature of these issues, we do not believe there is further information that can be provided to us by the New Zealand National Party which would allow us to determine the effect of this limited control.

Proper accounting records of party donations, once entered in those records, have been kept by the New Zealand National Party as far as appears from our examination of those records.

In our opinion, except for adjustments that might have been found necessary had we been able to obtain sufficient evidence concerning income from donations and the residency status of particular donors, the attached Return of Party Donations fairly reflects, in accordance with section 210 of the Electoral Act 1993, the party donations received by the New Zealand National Party for the period 1 January 2011 to 31 December 2011.

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



BDO Wellington
30 April 2012
Wellington
New Zealand