

Party Donations Return for the year ending 31 December 2012



Fill in boxes highlighted in yellow
If completing the form manually - also fill in orange boxes

Party Name: Green Party of Aotearoa New Zealand

Party Secretary Name: Jon Field

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:

[Handwritten signature]

(Party Secretary)

Date:

18/04/2013

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 by **Tuesday 30 April 2013**. Returns can be filed:

- By post at PO Box 3220 Wellington 6140
- Delivered to Level 10, 34-42 Manners 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)	✓
Party Secretary has initialled every page	✓
All relevant supporting documentation supplied to auditor	✓
Auditor has stamped and initialled every page	✓
Auditors report enclosed	✓
Representation letter enclosed, if used	✓

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



Include aggregations from the same donor (including those exceeding \$30,000 that have been reported during the year under section 210C)

Do not include in Part A 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)

		Party Name				Total A \$0.00
		Green Party of Aotearoa New Zealand				\$233,487.18
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		
1. David Clendon	46 Hall Road Kerikeri	See attached	No	\$15,555.28		
2. Julie Ann Genter	6/340 Mount Eden Road Mt Eden Auckland	See attached	No	\$16,355.28		
3. Metiria Turei	61 Islington Street Dunedin	See attached	No	\$17,664.88		
4. Russel Norman	9 Finnimore Terrace Vogeltown Wellington	See attached	No	\$17,364.88		
5. Catherine Delahunty	686 Kauaeranga Valley Road Thames	See attached	No	\$15,795.28		
6. Kennedy Graham	18 Queens Drive Little Oneroa Waiheke Island	See attached	No	\$17,856.25		
7. Kevin Hague	67 Welshmans Road Rutherglen	See attached	No	\$15,555.28		
8. Gareth Hughes	50 Chaytor Street Karori Wellington	See attached	No	\$18,159.44		
9. Jan Logie	75 Leicester Street Porirua	See attached	No	\$15,755.28		
10. Mojo Mathers	1 Cargill Place Richmond Christchurch	See attached	No	\$16,185.28		
11. Denise Roche	6 Mitchell Road Surfdale Waiheke Island	See attached	No	\$18,345.28		
12. Eugenie Sage	16 Whero Avenue RD 1 Lyttelton	See attached	No	\$16,498.51		
13. Holly Walker	9 Jessie Street Petone Lower Hutt	See attached	Yes	\$16,200.98		
14. Steffan Browning	53 Inkerman Street Renwick	See attached	No	\$16,195.28		

Party Secretary Initial:

Auditor Stamp/Initial



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

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

		Total \$0.00			Total \$0.00			Party Name	Nil
		Nil			Nil			Green Party of Aotearoa New Zealand	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	DD/MM/YYYY
NIL					\$0.00		\$0.00		

1
2
3



Party Secretary Initial:

Auditor Stamp/Initial



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

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		Green Party of Aotearoa New Zealand				
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			\$0.00	



Party Secretary Initial:

Auditor Stamp/Initial



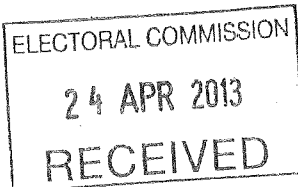
G: Details of all other party donations received
Section 210(6A)

This part: - includes the total number and value of other party donations received that must be disclosed in accordance with 210(6A) (a) - (d)

Party Name		Total Number of Donations	Total \$0.00
Green Party of Aotearoa New Zealand	4		\$18,000
Description of Donation	Number of Donations No.	Total Amount of Donations	\$0.00
Anonymous donations not exceeding \$1,500	NIL		
Overseas donations not exceeding \$1,500	NIL		
Donations exceeding \$1,500 but not exceeding \$5,000	3		\$8,000
Donations exceeding \$5,000 but not exceeding \$15,000	1		\$10,000



[Handwritten Signature]



Craig Chin
Grant Thornton
PO Box 10712
Wellington 6143

Dear Craig,

Letter of Representation for Party Donations Return for the 2012 calendar year

This representation letter is furnished in connection with the return of party donations for the 2012 calendar year (the return) by [Registered Party Name] (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;

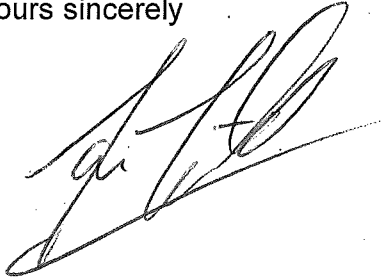
Green Party of Aotearoa New Zealand

PO Box 11 652, Wellington, New Zealand. Ph ++64-4-801 5102. Fax ++64-4-801 5104. E-mail: greenparty@greens.org.nz www.greens.org.nz

- 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. The return contains the total returnable donations received by the Party in the 2012 calendar year. The return includes:
 - 4.4 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;
 - 4.5 donations of more than \$15,000 in aggregate from an individual donor;
 - 4.6 donation contributions of more than \$1,500 from an individual contributor that add up to more than \$15,000 in aggregate from that contributor;
 - 4.7 anonymous donations, overseas donations, and contributions to donations of more than \$1,500;
 - 4.8 donation contributions from an overseas person of more than \$1,500
 - 4.9 the number of, and aggregate amount of, donations of more than \$5,000 but not more than \$15,000;
 - 4.10 the number of, and aggregate amount of, donations of more than \$1,500 but not more than \$5,000
 - 4.11 the number of, and aggregate amount of, anonymous donations, and overseas donations, of \$1,500 or less
 - 4.12 payments received from the Electoral Commission of donations protected from disclosure.
- 5 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.
- 6 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.
- 7 Any and all misstatements you have identified during the course of your audit have been adjusted in the final return.
- 8 I have completed my own procedures, distinct from your audit processes, to evaluate the accuracy and completeness of the return.
- 9 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 be 'L. J. D.', written in a cursive style.

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:

- 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 F**
- 15.8 How many other donations were received under the following categories and what was the total value of all donations for each category? [section 210(1)(f) and section 210(6A)(a)-(d)]
- anonymous donations of \$1,500 or less
 - overseas donations of \$1,500 or less
 - donations of more than \$5,000 but not more than \$15,000;
 - donations of more than \$1,500 but not more than \$5,000
- Include these donations in the return in **Part G**

- 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**



Independent Auditor's Report

Audit

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To the Readers of the Return of Party Donations for the Green Party of Aotearoa New Zealand

Report on the Return of Party Donations

We have reviewed the compliance of the Green Party of Aotearoa New Zealand ("the Party") with the relevant provisions of the Electoral Act 1993 ("the Act"). The attached Return of Party Donations ("the Return") for the 12 month period from 1 January 2012 to 31 December 2012. The Return is prepared in compliance with appropriate provisions Section 210A the Act. The Return provides information about party donations made to Party.

Respective Responsibilities

The Party Secretary and Financial Agent is responsible for ensuring that the Electoral Commission receives a return of the Party's donations received for the 12 month period from 1 January 2012 to 31 December 2012. This is done on behalf of the. The Party is also responsible for compliance with the relevant provisions under the Act.

Our responsibility is to express an opinion on the Return in terms of the requirements of Section 210A of the Electoral Act 1993, in all material respects. Our review has been conducted in accordance with SAE 3100 *Compliance Engagements* to provide limited assurance that the Party has complied with the Act in all material respects.

Our procedures included examining evidence relevant to the amounts and disclosures in the return. It also includes assessing:

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

These procedures have been undertaken to form an opinion as to whether the Party has complied in all material respects, with the relevant provisions under the Electoral Act 1993 for the 12 month period from 1 January 2012 to 31 December 2012.

Other than in our capacity as reviewer, we have no relationship with, or interests in, the Green Party of Aotearoa New Zealand.

Use of Report

This report was prepared solely for the readers of the Return of Donations of the Green Party of Aotearoa New Zealand. We disclaim any assumption of responsibility for any reliance on this report for any purpose other than that for which it was prepared.

Inherent Limitations

Because of the inherent limitations of any donations or contributions made in certain circumstances and there are no practical audit procedures to determine the effect of that limited control, 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 on a regular basis and performed in respect of the Party's compliance with the relevant provisions made under the Act our assurance engagement cannot be relied upon to detect all instances where the party may not have complied with the Act. The opinion expressed in this report has been formed on the above basis.

Based on the evidence obtained from the procedures we note the following limitations:

- Donation income belongs to an organisation once it is received, but there are generally no practical procedures available to give an auditor assurance that all income of this nature, whether in the form of cash or as donated services, received by an organisation is actually recorded by that entity. Accordingly, auditors of organisations receiving significant amounts of donations usually qualify their audit opinions to reflect the practical limitations of an audit in this area.
- In common with other organisations receiving similar income, control over donations income received by The Green Party of Aotearoa New Zealand prior to it being recorded is limited, and as commented in the preceding paragraph, there are no practical audit procedures to determine the effect of this limited control. Due to the nature of the issue, we do not believe there is further information that can be provided to us by the Party which would allow us to determine the effect of this limited control.
- In addition, we were unable to obtain independent confirmation of the residency status of particular donors and therefore have gained no assurance over the associated disclosure according to 210 (1) (d) of the Electoral Act 1993. We were unable to satisfy ourselves as to the residency-status of these particular donors by any other audit procedures.

Opinion

In our opinion, except for the possible effects of the matters described above, nothing has come to our attention that causes us to believe that the Green Party of Aotearoa New Zealand, does not comply, in all material respects, with Section 210A of the Electoral Finance Act 1993 for the 12 month period from 1 January 2012 to 31 December 2012.



Grant Thornton New Zealand Audit Partnership
Wellington, New Zealand
18 April 2013