

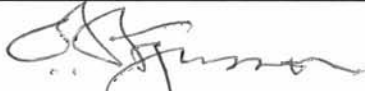
**Party Donations and Loans Return
 for the year ending 31 December 2014**

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

Party Name ACT NEW ZEALAND

Party Secretary Name LINDSAY FERGUSON

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.

Signed: 
 (Party Secretary)

Date: 17/04/2015
 (dd/mm/yyyy)


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 **Thursday, 30 April 2015**. 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

CHECKLIST

Parts A to I completed - if no donations or loans in a Part, then enter 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/or initialled every page	Yes
Auditor's report enclosed	Yes
Representation letter enclosed, if used	Yes

Party Secretary Initial: LF

Page 1 of 10 Auditor Stamp/Initial: 

A: Every donor who has donated over \$15,000 during the year

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, F and G).

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

Total A \$0.00

Party Name

\$322,177.57

		ACT NEW ZEALAND		
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	ACT Asian Chapter	22 Burleigh St, Grafton, Auckland 1023	7/10/2014	Yes
2			7/10/2014	Yes
3			8/10/2014	Yes
4			4/12/2014	Yes
5				\$28,867.57
6	Heather Anderson	12-97 Jervois Rd, Herne Bay, Auckland 1011	13/02/2014	No
7			3/03/2014	No
8			27/04/2014	No
9			3/07/2014	No
10			29/10/2014	No
11			2/12/2014	No
12	Louis Crimp (since dec'd)	164 Mill Road Sth, Invercargill 9871	4/01/2014	No
13			9/01/2014	No
14			23/01/2014	No
15			7/02/2014	No
				\$24,690.00

Party Secretary Initial: 

Auditor Stamp/Initial 

16			20/02/2014	No	
17			6/03/2014	No	
18			20/03/2014	No	
19			3/04/2014	No	
20			17/04/2014	No	
21			1/05/2014	No	
22			1/05/2014	No	
23			15/05/2014	No	
24			29/05/2014	No	
25			12/06/2014	No	
26			18/06/2014	No	
27			26/06/2014	No	
28			10/07/2014	No	
29			24/07/2014	No	
30			7/08/2014	No	
31			21/08/2014	No	
32			4/09/2014	No	
33			18/09/2014	No	
34			2/10/2014	No	
35			16/10/2014	No	
36			30/10/2014	No	
37			13/11/2014	No	
38			27/11/2014	No	
39			11/12/2014	No	
40			29/12/2014	No	\$20,620.00
41					
42	Gallagher Group Ltd	181 Kahikitea Drive, Hamilton 3206	27/03/2014	No	\$30,000.00

Party Secretary Initial:

Auditor Stamp/Initial



43					
44	Dame Jenny Gibbs (J B Gibbs Trust)	31 Paritai Drive, Orakel, Auckland 1071	3/01/2014	No	
45			3/02/2014	No	
46			3/03/2014	No	
47			14/03/2014	No	
48			1/04/2014	No	
49			1/05/2014	No	
50			3/06/2014	No	
51			1/07/2014	No	
52			21/07/2014	No	
53			21/07/2014	No	
54			1/08/2014	No	
55			15/08/2014	No	
56			1/09/2014	No	
57			2/09/2014	No	
58			3/09/2014	No	
59			1/10/2014	No	
60			3/11/2014	No	
61			1/12/2014	No	\$86,000.00
62					
63	Alan Gibbs	2421 Kaipara Coast Highway, Makarau 0984	7/03/2014	No	
64			13/03/2014	No	
65			31/07/2014	No	\$132,000.00

Party Secretary Initial: 

Auditor Stamp/Initial 

D: Every donation from an overseas person that was over \$1,500

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	
							ACT NEW ZEALAND	
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 \$0.00	Date excess returned to donor or paid to Electoral Commission DD/MM/YYYY	(For Electoral Commission office use only)	
							Amount of payment \$0.00	Date received DD/MM/YYYY Y
		NIL						

Party Secretary Initial: 

Auditor Stamp/Initial 

E: Every donation with contributions from an overseas person that was over \$1,500

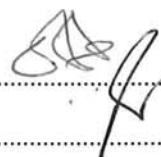
Sections 210(1)(d) and 210(5)


If an *overseas contribution* is over \$1,500 (either on its own or when aggregated with other contributions to the donation by the same overseas person), 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 contributions.

Total \$0.00

			Party Name			
			ACT NEW ZEALAND			
Name of overseas person	Address of overseas person	Amount of contribution \$0.00 or total aggregated contribution	Donation number in Part A or Part D that the contribution was part of and date donation made e.g. A13 13/08/2013	Date donation returned to donor or paid to Electoral Commission DD/MM/YYYY	(For Electoral Commission office use only)	
					Amount of payment \$0.00	Date received DD/MM/YYYY
		NIL				

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		
		\$86,350.00		Party Name	
				ACT NEW ZEALAND	
<i>(For Electoral Commission office use only)</i>					
Date payment received DD/MM/YYYY	Amount of payment \$0.00	Amount of interest included in payment \$0.00	Amount of payment \$0.00	Date sent DD/MM/YYYY	
10/04/2014	\$43,350.00	\$0.00			
8/07/2014	\$43,000.00	\$0.00			

Party Secretary Initial: 

Auditor Stamp/Initial 

G: Details of all other party donations received

Sections 210 (1), (f) and (6A)

Include here the total number and value of other party donations received that must be disclosed in accordance with section 210(1)(f). If a donor has made more than one donation in a category each donation should be counted separately when calculating the total number of donations, for the purposes of Part G.

Party Name	Total \$0.00
ACT NEW ZEALAND	\$317,659.83

Description of Donation	Number of Donations No.	Total Amount of Donations \$0.00
Anonymity donations not exceeding \$1,500	17	\$6,467.00
Overseas donations not exceeding \$1,500	1	\$1,360.00
Donations exceeding \$1,500 but not exceeding \$5,000	40	\$122,817.83
Donations exceeding \$5,000 but not exceeding \$15,000	17	\$187,015.00

Party Secretary Initial:

Auditor Stamp/Initial



H: Loans exceeding \$15,000 entered into during the year from 25 March 2014 *

Sections 214C(1)(a) and (b), 214C (2) and 214C (3)

Include loans from the same lender (including those exceeding \$30,000 that have been reported during the year under section 214F). Loans from the same lender need to be aggregated.

Do not include in Part H loans not exceeding \$15,000 (see Part I).

The unpaid balance amount is as at 31 December 2014.

Party Name:

ACT NEW ZEALAND

Lender's name and address	Loan amount \$0.00	Date loan entered into DD/MM/YYYY	Repayment date (if no repayment date, specify "no repayment date" here)
Interest rate or rates	Unpaid balance of loan \$0.00	Guarantor's name and address (if any)	Details of any security given
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 address	Loan amount \$0.00	Date loan entered into DD/MM/YYYY	Repayment date (if no repayment date, specify "no repayment date" here)
Interest rate or rates	Unpaid balance of loan \$0.00	Guarantor's name and address (if any)	Details of any security given
Any terms (that enable the lender to reduce or extinguish the loan amount and/or interest or grant any concession in respect of repayment)			

* The loan requirements do not apply to loans entered into prior to 25 March 2014.

Party Secretary Initial:

Auditor Stamp/Initial



I: Details of all other party loans

Section 214C (1) (c) and 214 (4)

Include here the total number and value of other party loans entered into during the year that were less than \$1,500 and not more than \$15,000 that must be disclosed in accordance with 214(1)(c).

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.

Party Name	Total \$0.00
ACT NEW ZEALAND	

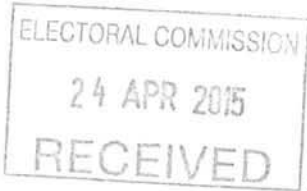
	Number of Loans No.	Total Amount of Loans \$0.00
Loans of more than \$1,500 and not more than \$15,000	NIL	

Party Secretary Initial:

Page 10 of 10 Auditor Stamp/Initial







Chartered Accountant & Business Adviser

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INDEPENDENT AUDITOR'S REPORT

To the Party Secretary of ACT New Zealand

Report on the Party Donation Return of ACT New Zealand

I have audited the attached Return of Party Donations (the 'Return') prepared by the ACT New Zealand Party for the period 1 January 2014 to 31 December 2014. The Return is comprised of parts A to I inclusive and is prepared in accordance with appropriate provisions of Section 210 of the Electoral Act 1993. The Return provides information about party donations made to ACT New Zealand.

Party Secretary's Responsibilities

The Party Secretary of ACT New Zealand is responsible for the preparation of the Return which fairly reflects the party donations received by ACT New Zealand for the period 1 January 2014 to 31 December 2014 and to ensure that the Electoral Commission receives the Return in compliance under the Electoral Act 1993.

Auditor's Responsibilities

My responsibility is to express an opinion on the Return in terms of the requirements of section 210 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 International Auditing Standards (New Zealand). 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 2014 to 31 December 2014.

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

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 provisions made under the Act, my 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 I note the following limitations:

- Donations 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 opinion 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 ACT 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, I do not believe there is further information that can be provided to me by the Party which would allow me to determine the effect of this limited control.

Opinion

In my opinion, except for the possible effects of the matters described above, nothing has come to my attention that causes me to believe that the Return for ACT New Zealand, does not comply, in all material respects with the requirements of Section 210 of the Electoral Act 1993 for the 12 month period from 1 January 2014 to 31 December 2014.

Further, the Party has not entered in to any loans that require to be disclosed in the Return in accordance with section 214D of the Electoral Act 1993.

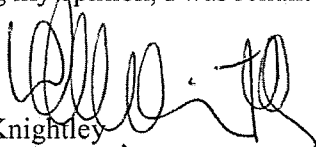
In forming my opinion, I was reliant on the information provided to me by the Party Secretary.

David G Knightley

17 April 2015

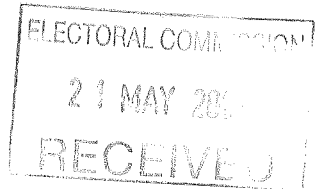
Newmarket

AUCKLAND





Chartered Accountant & Business Adviser



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INDEPENDENT AUDITOR'S REPORT

To the Party Secretary of ACT New Zealand

Second Report on the Party Donation Return of ACT New Zealand

I refer to my Report dated 17 April 2015 expressing my opinion based on the audit of party donations received by ACT New Zealand for the period 1 January 2014 to 31 December 2014.

I also refer to your advice to me that in the course of reviewing donations made by Alan Gibbs arising from correspondence with the Electoral Commission on 12 May, you have rechecked both the Bank Statements and the General Ledger entries prepared by the ACT Accountant for the period 1 January 2014 to 31 December 2014.

As a result of your rechecking processes, you have discovered that the donation of \$10,000 recorded in the General Ledger received on the 15th August 2014 initially as a donation from Allan Gibbs was not matched by a corresponding entry on the Bank Statement of the same date. Further, that the Bank Statement showed a deposit of the same amount received on the 15th August 2014 as being from Dame Jenny Gibbs, but was not matched by a corresponding entry in the General Ledger under Dame Jenny Gibbs name. The ACT Accountant confirms that the General Ledger entry showing a Donation of \$10,000 from Allan Gibbs on the 15th August 2014 is incorrect and that the entry should instead be recorded as a donation from Dame Jenny Gibbs.

I have reviewed the documentation provided to me to undertake the audit together with my associated workpapers from which I based my report and opinion issued on the 17th April 2015. As result of my subsequent review, I confirm that the General Ledger entry showing a donation of \$10,000 as being received from Allan Gibbs has been recorded incorrectly and as such should be recorded as a donation from Dame Jenny Gibbs, received on the same date. Amended page 2 of the Return showing \$86,000 and \$132,000 as having been received from Dame Jenny Gibbs and Allan Gibbs respectively is the correctly stated level of donations made by these Donors.

Excepting for this change that needs to be made to the Party Donation Return, I reconfirm my report and opinion of 17 April 2015.

David G Knightley
21 May 2015
Newmarket
AUCKLAND



16 April 2015

David Knightley
David Knightley Accounting
P O Box 28 898
Auckland 1541

Dear David

Letter of Representation for Party Donations and Loans Return for the 2014 calendar year

This representation letter is furnished in connection with the return of party donations and loans for the 2014 calendar year (the return) by ACT New Zealand (the Party) made in accordance with sections 210 and 214C of the Electoral Act 1993 (the Act) which has been subject to an assurance engagement and reported on by you in accordance with sections 210A and 214D of the Act.

I understand that your assurance engagement was conducted in accordance with the relevant provisions of the Act and the applicable auditing and assurance standards issued by the New Zealand Auditing and Assurance Standards Board.

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

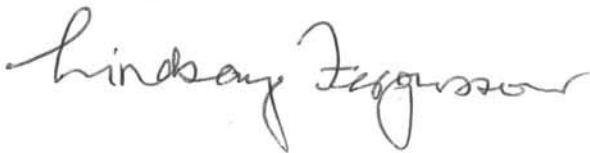
- 1 The return has been prepared in accordance with the relevant provisions of the Act.
- 2 I am responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the return. I have done this, and all explanations 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 or instances of non-compliance with applicable requirements;
 - 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; and

- 4.4 any design deficiencies in the compliance system and instances where that system has not operated as described.
- 5 The return contains the total returnable donations received by the Party in the 2014 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 and overseas 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 contains the total loans entered into by the Party in the 2014 calendar year starting from the introduction of new loans disclosure requirements from 25 March 2014. The return includes:
 - 6.1 Any loans entered into during the year that exceed \$15,000;
 - 6.2 Any loans entered into during the year of less than or equal to \$15,000 if the loan exceeds \$15,000 when aggregated with all other loans entered into during the year by the same lender;
 - 6.3 The number and aggregate amount of all other loans entered into of not less than \$1,500 and not more than \$15,000.
- 7 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.
- 8 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.

- 9 Any and all misstatements you have identified during the course of your assurance engagement have been adjusted in the final return.
- 10 I have completed my own procedures, distinct from your assurance engagement processes, to evaluate the accuracy and completeness of the return.
- 11 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 cursive script that reads "Lindsay Fergusson". The signature is written in black ink and is positioned above the typed name and title.

Lindsay Fergusson
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"? [sections 207 and 207A]	
<i>What gifts of money did the party receive?</i>	Any money donated to the party, regardless of method of payment, is a donation. This includes donations protected from disclosure.
<i>What gifts of goods or services did the party receive?</i>	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.
<i>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?</i>	Where the reasonable market value is more than \$1,500, the difference in value (discount) is a donation.
<i>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?</i>	The difference in value (premium) is a donation.
<i>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?</i>	The value to the party of the more favourable terms and conditions is a donation.
What donations were made to the "party"? [section 3]	
<i>Was the donation provided to the party or to any person or organisation on behalf of the party?</i>	The "party" is the registered political party. Apart from candidate donations, 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".
<i>Do any of the donations identified above, or components of those donations, fall within the party donation exclusions?</i>	A party donation does not include: <ul style="list-style-type: none"> • the labour of any person provided free of charge by that person • goods or services provided free of charge, or which have a

	<p>reasonable market value of \$1,500 or less</p> <ul style="list-style-type: none"> any candidate donation that is included in a candidate donation return filed under section 209 <p>Do not include these items in the calculation of party donations. [section 207 definition of party donation at paragraph (b)]</p>
<p><i>Apart from donations protected from disclosure, which persons made “donations” to the party and which persons made “contributions to a donation”?</i> [section 210(1)]</p> <p>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.</p>	
<p><i>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)?</i></p>	<p>If yes: Person A is a “donor” and made a “donation”. Include this donation in the calculation of donations from person A. [section 207 definition of donor and definition of party donation]</p>
<p>If no: <i>Did person A give their donation to another person or organisation (person B) to forward on (transmit) to the party?</i></p>	<p>If yes: Person A is a “donor” and made a “donation”. Include this donation in the calculation of donations from person A. Person B is a “transmitter” and is not a donor. Do not include this transmission in the calculation of donations or contributions from person B. [section 207 definition of donor and definition of transmitter, and section 207B]</p>
<p>If no: <i>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?</i></p>	<p>If yes: Person A is a “contributor” and made a “contribution to a donation”. Include this contribution in the calculation of contributions to donations from person A. Person C is a “donor” and made a “donation”. 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. [section 207 definition of contribution and definition of contributor, and section 207C]</p>

Which donations must be included in the return? [section 210]	
<p><i>Which donors donated more than \$15,000 in aggregate during the calendar year?</i> [section 210(1)(a)]</p>	<p>This includes any donations made through a transmitter. Include these donations in the return in Part A</p>
<p><i>Did the party disclose donations exceeding \$30,000 during the year?</i> [section 210C].</p>	<p>Include these donations in the return in Part A</p>
<p><i>Which contributors to donations made contributions exceeding \$1,500 during the calendar year, which when aggregated exceeded \$15,000?</i> [section 210(1)(b)]</p>	<p>Include these contributions in the return in Part B</p>
<p><i>Which anonymous donations exceeded \$1,500 and who was the excess returned or paid to?</i> [section 207, section 207I and section 210(1)(c)]</p>	<p>Include these donations in the return in Part C</p>
<p><i>Which donations made by overseas persons exceeded \$1,500 in aggregate during the calendar year, and who was the excess returned or paid to?</i> [section 207K(1), section 207K, and section 210(1)(d)]</p>	<p>Include these donations in the return in Part D</p>
<p><i>Which contributors who are overseas persons made a contribution of more than \$1,500 during to calendar year to any party donation?</i> [section 207K(3) and section 210(1)(da)]</p>	<p>Include these donations in the return in Part E</p>
<p><i>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?</i> [section 208D and section 210(1)(e)]</p>	<p>Include these donations in the return in Part F</p>
<p><i>How many other donations were received under the following categories and what was the total value of all donations for each category?</i></p> <ul style="list-style-type: none"> • 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 <p>[sections 210(1)(f) and 210(6A)(a)-(d)]</p>	<p>Include these donations in the return in Part G</p>

What loans entered into by the party must be disclosed? [Part 6B]	
<i>What loans has the party entered into?</i>	A written or oral agreement or arrangement under which a lender lends money, or agrees to lend money in the future, to a party is a loan. This does not include money lent by a registered bank at a commercial interest rate. Credit cards and overdraft facilities with registered banks are also excluded. [section 212]
Who has entered into a loan on behalf of the party?	
<i>Has the party secretary entered into the loan?</i>	Only a party secretary can enter into a loan on behalf of the party. [section 213]
What is the value of the loan/s entered into?	
<i>Is the loan amount or the unpaid balance of the loan used for reporting purposes?</i>	Both the loan amount and the unpaid balance of the loan amount (if any) at 31 December should be recorded.
<i>What loans have to be aggregated?</i>	If the value of all loans from the same lender during the year plus any unpaid balances of any loans provided by the same lender during any previous year exceed \$15,000 the loan amounts should be aggregated (NOTE loans for any previous year will not apply for the 2014 return). [section 214C(1)(b)]
Which loans must be included in the return? [section 214C]	
<i>From what date must loans be accounted for?</i>	A party secretary must keep records of all party loans entered into since 25 March 2014.
<i>Did the party enter into any loans of more than \$15,000 in aggregate from the same lender during the calendar year?</i> [section 214C(1)(a) and (b)]	Include these loans in the return in Part H
<i>Did the party disclose any loans exceeding \$30,000 during the year?</i> [section 214F]	Include these donations in the return in Part H
<i>How many other loans were entered into during the year that were each less than \$1,500 and not more than \$15,000?</i> [section 214(1)(c)]	Include the number of loans and the total amount of the loans in Part I