



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:

Party Secretary Name:

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:
(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	✓
All relevant supporting documentation supplied to auditor	Yes
Auditor has stamped and/or initialled every page	✓
Auditor's report enclosed	✓
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)

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			\$656,227.45
		Internet MANA			
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	Internet Party	46-50 Blomfield Terrace, Lower Hutt	24/07/2014	No	\$16,358.50
2	Internet Party	46-50 Blomfield Terrace, Lower Hutt	29/07/2014	No	\$42,281.14
3	Internet Party	46-50 Blomfield Terrace, Lower Hutt	30/07/2014	No	\$11,161.54
4	Internet Party	46-50 Blomfield Terrace, Lower Hutt	1/08/2014	No	\$20,825.50
5	M5 Ltd	20 Darwin Lane, Remuera, Auckland	4/08/2014	No	\$39,479.50
6	Internet Party	46-50 Blomfield Terrace, Lower Hutt	4/08/2014	No	\$80,000.01
7	Internet Party	46-50 Blomfield Terrace, Lower Hutt	6/08/2014	No	\$20,607.05
8	Internet Party	46-50 Blomfield Terrace, Lower Hutt	8/08/2014	No	\$25,514.21
9	Internet Party	46-50 Blomfield Terrace, Lower Hutt	11/08/2014	No	\$400,000.00
10					
11					
12					
13					
14					
15					



Party Secretary Initial: *MA*

Auditor Stamp/Initial

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

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

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	Internet MANA		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 \$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	
nil									



Party Secretary Initial: *ast*

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		Nil	
		Nil	Internet MANA		Nil	
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						

COOKSON FORES
 CHARTERED ACCOUNTANTS
 Party Secretary Initial: *AD*
 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
Internet MANA	

Description of Donation	Number of Donations No.	Total Amount of Donations \$0.00
Anononyous donations not exceeding \$1,500	nil	
Overseas donations not exceeding \$1,500	nil	
Donations exceeding \$1,500 but not exceeding \$5,000	nil	
Donations exceeding \$5,000 but not exceeding \$15,000	nil	



Party Secretary Initial: *af*
 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:

Internet MANA

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
nil			
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	
Internet MANA		

	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:

Auditor Stamp/Initial

[Handwritten signature]

COOKSON FORBES & ASSOCIATES
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the readers of the Party Donations and Loans Return of The Internet Mana Party.

We have audited the attached Party Donations and Loans return (the Return) of The Mana Party (Mana) for the year ended 31 December 2014. The Return sets out party donations and Loans received as defined under the Electoral Act 1993.

Internet Mana Executive Responsibilities

The party's financial agent is responsible for the preparation of the Return. The Return includes a statutory declaration by the Internet Mana secretary that to the best of their knowledge;

- The Return contains all donations, Loans and information required pursuant to section 210 & 214C of the Electoral Act 1993.
- The Return is not false in any material particular.

Auditor's Responsibilities

It is our responsibility to express an independent opinion on the Return presented by the Internet Mana financial agent and report my opinion to you.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the Return. It also includes assessing the significant estimates and judgements made by the financial agent and Mana secretary in the preparation of the Return.

We conducted our audit in accordance with generally accepted auditing standards in New Zealand and section 210A & 214D of the Electoral Act 1993. We planned and performed the audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the Return is free from material misstatement, whether caused by fraud or error. Other than in our capacity as auditor, we have no relationship with or interest in Internet Mana.

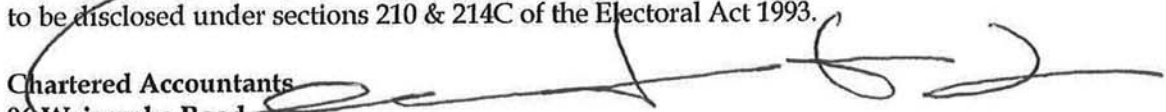
Emphasis of Matter - Receipt of donations; No Loans in 2014

Control over donations received in certain circumstances prior to being recorded is limited and there are no practical audit procedures to determine the effect of that limited control. Further, the party declaration confirms that no loans were entered into in the 2014 calendar year.

Audit Opinion

Notwithstanding the contents in the emphasis on matter paragraph above, we believe that we have obtained all of the information and explanations that we have required. In our opinion, the Internet Mana Party Donations and Loans Return for the year ended 31 December 2014 fairly reflects the party's donations and Loans received and required to be disclosed under sections 210 & 214C of the Electoral Act 1993.

Chartered Accountants
96 Waioweka Road
OPOTIKI
30 April 2015





301 Marine Drive
York Bay
Lower Hutt 5013
022 0914 620

30 April 2015

Fred Cookson BCom CA
Cookson Forbes & Associates Ltd: Chartered Accountants
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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 Internet MANA (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.

A handwritten signature in black ink, appearing to be the initials "AK" or similar, located in the bottom right corner of the page.

- 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.
- 6.4 The party made no loans during the 2014 calendar year
- 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



Anna Sutherland
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>

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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>

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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

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