

ELECTORAL COMMISSION
01 APR 2015
RECEIVED

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 Alliance Party

Party Secretary Name Andrew McKenzie

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:  Date: 12/03/15
(Party Secretary) (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: 

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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			Total A \$0.00
		Alliance Party			\$0.00
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 nil	nil	nil	no	\$0.00	
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

Party Secretary Initial:

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

This includes aggregations of all contributions from the same person to any donation during the year. Contributors are defined in section 207, and the requirement to identify contributors is in section 207C.

		Party Name			Total A \$0.00
		Alliance Party			\$0.00
Contributor's name	Contributor's address	Donation (number) in Part A that contribution was part of (if applicable)	Date of donation DD/MM/YYYY	Amount of the contribution \$0.00	
Nil	Nil	Nil	Nil	\$0.00	

Party Secretary Initial:

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

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 is set out in section 207I.

Total \$0.00		Total \$0.00		Party Name		Nil
\$0.00		\$0.00		Alliance Party		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	<i>(For Electoral Commission office use only)</i>		
				Amount of payment \$0.00	Date received DD/MM/YYYY	
Nil	\$0.00	\$0.00	Nil			

Party Secretary Initial:

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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
		\$0.00				\$0.00	Alliance Party	
Name of overseas donor	Address of overseas donor	Amount of overseas donation <i>or</i> total aggregated overseas donations \$0.00	Date overseas donation received <i>or</i> dates of each aggregated donation DD/MM/YYYY	Was the excess returned to the donor <i>or</i> paid to the Electoral Commission?	Amount returned to donor <i>or</i> paid to Electoral Commission \$0.00	Date excess returned to donor <i>or</i> paid to Electoral Commission DD/MM/YYYY	(For Electoral Commission office use only)	
							Amount of payment \$0.00	Date received DD/MM/YYYY
Nil	Nil	\$0.00	Nil		\$0.00	Nil		
Nil	Nil	\$0.00	Nil		\$0.00	Nil		

Party Secretary Initial: 

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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

\$0.00

Party Name

Nil

		Alliance Party				
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 12/08/2012	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	Nil	\$0.00	Nil	Nil		

Party Secretary Initial:

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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	Nil
		\$0.00	\$0.00		
				Alliance Party	
<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	
Nil	\$0.00	\$0.00			

Party Secretary Initial:

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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
Alliance Party	

Description of Donation	Number of Donations No.	Total Amount of Donations \$0.00
Anonymous donations not exceeding \$1,500	0	\$0.00
Overseas donations not exceeding \$1,500	0	\$0.00
Donations exceeding \$1,500 but not exceeding \$5,000	0	\$0.00
Donations exceeding \$5,000 but not exceeding \$15,000	0	\$0.00

Party Secretary Initial:

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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:

Alliance Party

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)
Nil	\$0.00	Nil	Nil
Interest rate or rates	Unpaid balance of loan \$0.00	Guarantor's name and address (if any)	Details of any security given
Nil	\$0.00	Nil	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)			

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)
Nil	\$0.00	Nil	Nil
Interest rate or rates	Unpaid balance of loan \$0.00	Guarantor's name and address (if any)	Details of any security given
Nil	\$0.00	Nil	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:

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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
Alliance Party	\$0.00

	Number of Loans No.	Total Amount of Loans \$0.00
Loans of more than \$1,500 and not more than \$15,000	0	\$0.00

Party Secretary Initial:

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AUDIT REPORT

To The Electoral Commission

We have audited the attached Party Election Donation and Loans Return (The Return) for the Year ended 31st December 2014. The Return is made in accordance with Section 210A and 214D of the Electoral Act 1993. The Return sets out the specified donations by the Alliance Party of New Zealand for the Year ended 31st December 2014.

Party Secretary's Responsibilities

The Party Secretary is responsible for the preparation of a Party Election Donation Return which fairly reflects the donations received by the Alliance Party for the Year ended 31st December 2014.

Auditor's Responsibilities

It is our responsibility to express an independent opinion on The Return presented by the Party Secretary.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in The Return.

We conducted our audit in accordance with International Standards on Auditing (New Zealand). We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to obtain reasonable assurance that The Return is free from material misstatements, whether caused by fraud or error. In forming our opinion we have also evaluated the overall adequacy of the presentation of information in The Return.

Other than in our capacity as auditors we have no relationship with, or interest in, the Alliance Party.

Qualified Opinion.

Section 210A of the Electoral Act 1993 requires a Party Secretary to file a return of the party donations setting out various details regarding certain party donations. This includes specifying donations over \$15 000, anonymous donations over \$1 500, donations over \$1 500 from an overseas person.

There are no practical audit procedures to determine that the inclusion and capture of all donations and the full commercial value of materials or advertising space donated from individual candidates or provided free of charge has been recorded. As such we are unable to conclude that all donations exceeding the limits specified have been captured in The Return.

The return fairly reflects any loans entered into by the party as required by section 214D of the Electoral Act.

In this respect alone we have been unable to form an opinion as to whether the position recorded is correct.

In our opinion:

- We received from the Party Secretary all the information that we required to carry out our duties;
- Proper records of The Party's donations were in our opinion, kept by the Party Secretary; and
- Access was at all reasonable times available to all records, documents, and accounts that relate to The Party's donations and held by the Party Secretary.

Our audit report was completed on 26th of March 2015 and our audit opinion is expressed as at that date.

Auditors: Lindsay F. Dey C.A.
Impact Consulting and Accounting Limited
Address: Level 8, John Wickliffe House,
265 Princes Street, Dunedin

Alliance

P.O. Box 2505
SOUTH DUNEDIN 9044

11 March 2015

Impact Consulting and Accounting
P.O. Box 1386
DUNEDIN 9054

Dear Lindsay

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 the Alliance Party (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.

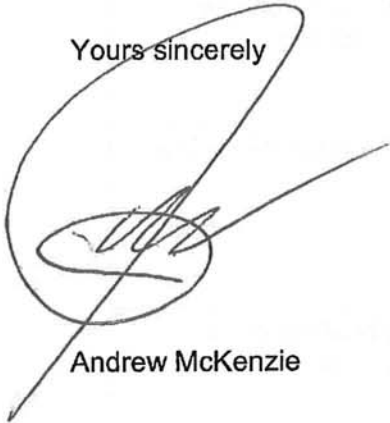
I confirm and take responsibility for the following representations after taking all reasonable steps to assure myself of them:

- 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;

- 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 black ink, appearing to be 'Andrew McKenzie', is written over a large, loopy circular scribble. The signature is written in a cursive style.

Andrew McKenzie

Party Secretary

	<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>

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