

Party Donations and Loans Return for the year ending 31 December 2016


Fill in boxes highlighted in yellow

If completing the form manually - also fill in orange boxes

Party Name The Green Party of Aotearoa New Zealand

Party Secretary Name Gwen Shaw

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: 28/04/2017
(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 **Monday, 1 May 2017** (as returns are due by Sunday, 30 April 2017 they can be filed on the next business day). 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	
Auditor's report enclosed	
Representation letter enclosed, if used	Yes

Party Secretary Initial:

Page 1 of 10 Auditor Stamp/Initial:



Jiles

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

Include aggregated donations received from the same donor during the year that exceed \$15,000 (including those exceeding \$30,000 received during the year and reported 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

\$609,626.12

		The Green Party of Aotearoa 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	Elizabeth B Riddoch	C/o PL Law Whitby House 90 Collingwood Street Nelson 7011	31/12/2016	No	283,835.99
2	Phillip Mills	6 Cremorne Street Herne Bay Auckland	4/3/16 and 3/11/16	No	65,000.00
3	James P Shaw	Aro Valley, Wellington	31/12/2016	No	20,402.46
4	David J Clendon	46 Hall Road Kerikeri	31/12/2016	No	20,214.73
5	Denise M Roche	44 Shelly Beach Road Waiheke Island	31/12/2016	No	20,089.62
6	Metiria S Turei	13 Almond Street RD 2 Waitati 9085	31/12/2016	No	19,442.46
7	Marama M Davidson	5 Stratford Road Manurewa Auckland	31/12/2016	No	19,282.62
8	Steffan J Browning	PO Box 218 Blenheim 7240	31/12/2016	No	19,039.62
9	Catherine Delahunty	686 Kauaeranga Valley Rd Thames	31/12/2016	No	18,839.62
10	Kennedy Graham	18 Queens Drive Waiheke Island	31/12/2016	No	18,789.62
11	Julie Anne Genter	6/340 Mount Eden Rd Auckland	31/12/2016	No	18,379.62
12	Eugenie M Sage	16 Whero Avenue RD 1 Lyttelton 8971	31/12/2016	No	18,239.62
13	Jan H Logie	75 Leicester Street Cannons Creek	31/12/2016	No	17,839.62
14	Mojo C Mathers	1235 Peel Forest Rd, RD22 Geraldine	31/12/2016	No	17,839.62
15	Gareth T Hughes	50 Chaytor Street Karori Wellington	31/12/2016	No	17,339.62
16	Kevin G Hague	67 Welshmans Road Greymouth	31/12/2016	No	15,051.28

Party Secretary Initial: *Plus*

Auditor Stamp/Initial



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.

Total A \$0.00

		Party Name		
		The Green Party of Aotearoa New Zealand		
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

Party Secretary Initial: *Jim*

Auditor Stamp/Initial



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	
			The Green Party of Aotearoa New Zealand		
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	

Party Secretary Initial: *JS*

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	
							The Green Party of Aotearoa 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
		Nil						

Party Secretary Initial: *Jus*

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		
				The Green Party of Aotearoa 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 13/08/2016	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	

Party Secretary Initial: *gus*

Auditor Stamp/Initial



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

Donations protected from disclosure are defined in section 208.

		Total \$0.00	Total \$0.00	Party Name	
			The Green Party of Aotearoa 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	
			Nil		

Jus

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) and that have not been disclosed in Parts A to E.

There is no requirement to aggregate donations from the same donor for the purposes of determining what donations to include and in which band in Part G. If a donor has made more than one donation in a category each donation should be counted separately when calculating the number of donations.

Party Name	Total \$0.00
The Green Party of Aotearoa New Zealand	\$251,120.31

Description of Donation	Number of donations No.	Total amount of donations \$0.00
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Anonmyous donations not exceeding \$1,500	25	\$1,632.00
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Overseas donations not exceeding \$1,500	0	Nil
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Donations exceeding \$1,500 but not exceeding \$5,000	83	\$157,631.92
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Donations exceeding \$5,000 but not exceeding \$15,000	14	\$91,856.39
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Party Secretary Initial: *Jus*

Auditor Stamp/Initial



H: Loans exceeding \$15,000

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

Include loans from the same lender exceeding \$15,000 entered into during the year (including those exceeding \$30,000 that have been reported during the year under section 214F).

Include loans exceeding \$15,000 entered into in any previous year (from 25 March 2014) that have an unpaid balance exceeding \$15,000 as at 31 December 2016.

Loans from the same lender need to be aggregated. Include loans entered into during the year not exceeding \$15,000, but that exceed \$15,000 when aggregated with all other loans from the same lender during the year or unpaid balances of any loans provided by the same lender in any previous year (from 25 March 2014).

The unpaid balance amount is as at 31 December 2016.

Party Name: The Green Party of Aotearoa 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)
	Nil		
Guarantor's name and address (if any)	Unpaid balance of loan \$0.00	Interest rate or rates	Details of any security given
Total aggregated loan amount from the same lender (if applicable)			
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)
Guarantor's name and address (if any)	Unpaid balance of loan \$0.00	Interest rate or rates	Details of any security given
Total aggregated loan amount from the same lender (if applicable)			
Any terms (that enable the lender to reduce or extinguish the loan amount and/or interest or grant any concession in respect of repayment)			

Party Secretary Initial:

I: Details of all other party loans

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

Include here the total number and value of all other party loans entered into during the year of \$1,500 or more up to and including \$15,000 that must be disclosed in accordance with 214C(1)(c) and that have not already been disclosed in Part H.

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
The Green Party of Aotearoa New Zealand	

	Number of loans No.	Total amount of loans \$0.00
Loans of not less than \$1,500 and not more than \$15,000	Nil	Nil

Stus

Party Secretary Initial:

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Independent Accountant's Report

Audit

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To the Party Secretary

Report on the Green Party of Aotearoa New Zealand Party Donations and Loans Return

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 Party Donations and Loans Return ("the Return") is comprised of parts A to I inclusive and covers the 12 month period from 1 January 2016 to 31 December 2016. The Return is prepared in compliance with appropriate provisions Section 210 and Section 214C of the Act. The Return provides information about Party donations and loans made to the Party.

Party Secretary's Responsibilities

The Party Secretary is responsible for ensuring that the Electoral Commission receives a return of the Party's donations and loans received for the 12 month period from 1 January 2016 to 31 December 2016. This is done on behalf of the Party and the Party Secretary is also responsible for compliance with the relevant provisions under the Act.

Our Responsibilities

Our responsibility is to express an opinion on the Return in terms of the requirements and appropriate provisions of Section 210 and Section 214C of the Electoral Act 1993, in all material respects. Our review has been conducted in accordance with SAE 3100 (NZ) *Compliance Engagements* to provide limited assurance that the Party has complied, in all material respects, with section 210 and section 214C of the Electoral Act 1993.

Our procedures included examining evidence relevant to the amounts and disclosures made in the Return. These procedures have been undertaken to form an opinion that nothing has come to our attention that causes us to believe that the Party has not complied in all material respects, with the relevant provisions under the Electoral Act 1993 for the 12 month period from 1 January 2016 to 31 December 2016.

Use of Report

This report was prepared solely the Party Secretary of the Green Party of Aotearoa New Zealand to fulfil reporting requirements established by the Act. 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. A review is not designed to detect all instances of non-compliance with relevant Sections of the Act, as it generally comprises making enquiries, primarily of the responsible party, and applying analytical and other review procedures.

The opinion expressed in this report has been formed on the above basis.

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

Qualified Opinion

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 independent accountant 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, an independent accountant appointed to an organisations receiving significant amounts of donations usually qualifies their 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 review 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 noted in Part G and Part E 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.

Except for the possible effects of the matters described above, nothing has come to our attention that causes us to believe that the Return for The Green Party of Aotearoa New Zealand, does not comply, in all material respects, with Section 210 and 214C of the Electoral Act 1993 for the 12 month period from 1 January 2016 to 31 December 2016.

Other Matters

Per the Electoral Act 1993:

- We found nothing to suggest that proper accounting records were not kept and when questions were put to the client we received all the explanations we required.

Restriction on use of our report

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



Grant Thornton New Zealand Audit Partnership
Wellington, New Zealand
28 April 2017



Authorised by Gwen Shaw

PO Box 11652, Wellington, New Zealand 6142. Phone 04 801 5102.

Email greenparty@greens.org.nz. www.greens.org.nz

29 April 2017

Ben Vaughan
Grant Thornton
Lambton Quay
Wellington

Dear Ben

Letter of Representation for Party Donations and Loans Return for the 2016 calendar year

This representation letter is furnished in connection with the return of party donations and loans for the 2016 calendar year (the return) by the Green Party of Aotearoa 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.

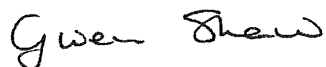
- 5 The return contains the total returnable donations received by the Party in the 2016 calendar year. The return includes:
 - 5.1 donations in the form of money, goods or services paid for by others, discounts given on goods or services provided to the party, premiums paid in respect of good or services 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 payments received from the Electoral Commission of donations protected from disclosure;
 - 5.7 the number of, and aggregate amount of, anonymous donations, and overseas donations, of \$1,500 or less;
 - 5.8 the number of, and aggregate amount of, donations of more than \$1,500 but not more than \$5,000;
 - 5.9 the number of, and aggregate amount of, donations of more than \$5,000 but not more than \$15,000.
- 6 The return includes:
 - 6.1 Any loans entered into during the year that exceed \$15,000;
 - 6.2 Any loans exceeding \$15,000 entered into in any previous year (from 25 March 2014) that have an unpaid balance exceeding \$15,000 as at 31 December 2016;
 - 6.3 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 and any unpaid balances of any loans from the same lender in any previous year (from 25 March 2014);
 - 6.4 The number and aggregate amount of all other loans entered into during the year 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 "Gwen Shaw".

Gwen Shaw
Party Secretary