

DECLARATION

1. Party name:

VISION NEW ZEALAND

Party secretary name:

Anne Willilamson

2. ELECTION EXPENSES LIMIT FOR THE PARTY

Did you contest the party vote?
Answer **YES** or **NO**

NO

YES =
\$1,388,000

\$ 0.00

Number of electorate candidates
for the party

25

Number
\$32,600

\$ 815,000.00

Expenditure limit (incl GST)

Total

\$ 815,000.00

3. TOTAL PARTY ELECTION EXPENSES

Part A: Party advertisements promoted solely by the party

\$ 2,811.75

Part B: Party advertisements shared with candidates
or other parties

\$ 0.00

Part C: Authorised party advertisements promoted by
third parties

\$ 0.00

Total (A + B + C)

\$ 2,811.75

4. PARTY BROADCASTING ALLOCATION

TOTAL ALLOCATION TO THE PARTY:

NIL

WRITE 'NIL' if the party did not receive a broadcasting
allocation under the Broadcasting Act

5. TOTAL PARTY ALLOCATION EXPENSES

Part D: Party only allocation expenses

\$ 0.00

Part E: Party and candidate shared allocation expenses

\$ 0.00

Part F: Candidate only allocation expenses

\$ 0.00

Total (D + E + F)

\$ 0.00

6. I declare that to the best of my knowledge this return, filed pursuant to sections 206I and 206IA of the Electoral Act 1993, is an accurate record of the party's election expenses and the party's allocation expenses for the 2023 general election, and any allocation received has only been used for purposes permitted under section 80A of the Broadcasting Act 1989.

SIGNATURE



DATE: DD / MM / YYYY

19/02/2024

COMPLETING THE RETURN

You can complete the return electronically or by hand. If you complete the form electronically each part will be automatically added up for you, as well as the totals on this page of the return.

For information on types of electronic signatures that the Commission accepts, please see the **How to Complete Your Party Expenses Return Form for the General Election** instruction sheet.

CHECKLIST

- Steps 1, 2 and 4 completed on this page
- Parts A to C (step 3) completed
- Parts D to F (step 5) completed if party received a broadcasting allocation
- Party secretary signed and dated the return
- All relevant supporting documentation supplied to auditor
- Auditor stamped or intialled a copy of the return to keep for own records
- Auditor's report enclosed
- Representation letter enclosed, if used

FILING THE RETURN

The return must be received by the Electoral Commission by **5pm, 13 March 2024** (within 90 working days of election day). A party secretary who fails to comply with these requirements commits an offence and may be referred to the Police.

The return can be filed:

- by email to legal@elections.govt.nz
- by upload to the Party Portal
- by delivery to Level 4, 34-42 Manners Street, Wellington 6011

Reminder: the returns are open to public inspection and will be published on www.elections.nz.

Further information on party expenses is available in the **Party Portal**

SAVE AS

PRINT

PART F: CANDIDATE ONLY BROADCASTING ALLOCATION EXPENSES

In Part F record the party's broadcasting allocation used to produce or place a candidate election advertisement on TV, radio or the internet.

PROVIDE the following information below:

- **Supplier's name and address:** This should be the media buyer or broadcaster on the invoice provided to the Electoral Commission for payment of the account
- **Invoice date or dates**
- **Description of allocation of expenses:** List the total production costs, TV placement, radio placement and internet placement costs for each supplier separately

- **Candidate name**
- **Value \$0.00 inc GST**

Advertising paid for using the broadcasting allocation is excluded from the definition of party election expense. However, it is not excluded from the definition of candidate expense. If you use the allocation to produce a candidate election advertisement on TV, radio or online, the costs should also be disclosed in the candidate's return as an election expense and a donation from the party.

WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLARE HERE:

NIL

TOTAL FOR PART F

\$ 0.00

Supplier's name and street address	Invoice date or dates	Description of allocation of expenses	Candidate name	Value \$0.00 (inc GST)
EXAMPLE: Make Believe Television 84 Shortland Street Auckland 6000	1st and 10th of October 2023	Production cost	M Brown	\$10,000
		13 September – 12 October 2023 TV placement costs on Channel A and Channel B	T Smith	\$62,450
		1 – 13 October 2023 Radio placement costs on Radio X and Y	M Brown	\$11,450
		20 – 30 September 2023 Social Media promotional posts	T Smith	\$300



Independent Assurance Report

Grant Thornton New Zealand Audit Limited
L4, Grant Thornton House
152 Fanshawe Street
PO Box 1961
Auckland, 1140
T +64 (0)9 308 2570
www.granthornton.co.nz

Reasonable Assurance Report

To the National Management Board of Vision New Zealand

Opinion

We have undertaken a reasonable assurance engagement on Vision New Zealand's (the "Party") compliance, in all material respects, with the Section 206I and 206IA of the Electoral Act 1993 (the "Act") as evaluated against the Election Expense Return (the "Return") for the 2023 General Election.

In our opinion, the Party has complied, in all material respects with the Act as evaluated against the Return for the 2023 General Election.

Basis for Opinion

We conducted our engagement in accordance with Standard on Assurance Engagements (SAE) 3100 (Revised) *Compliance Engagements* issued by the New Zealand Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

The Party's Responsibilities

The Party is responsible for:

- a. The compliance activity undertaken to meet the requirements of the Act.
- b. Identification of risks that threaten the compliance requirements identified above being met and controls which will mitigate those risks and monitor ongoing compliance.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Professional and Ethical Standard 3 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on the Party's compliance, in all material respects, with the Act as evaluated against the Return for the 2023 General Election. SAE 3100 (Revised) requires that we plan and perform our procedures to obtain reasonable assurance about whether the Party has complied in all material respects, with the Act as evaluated against the Return for the 2023 General Election.

An assurance engagement to report on the Party's compliance with the Act involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the Act. The procedures selected depend on our judgement, including the identification and assessment of risks of material non-compliance with the Act as evaluated against the Return.

Other than in our capacity as the independent assurance practitioners we have no relationship with, or interests in, the Party.

Inherent Limitations

Because of the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with compliance requirements may occur and not be detected.

A reasonable assurance engagement for the 2023 General Election does not provide assurance on whether compliance with the Act will continue in the future.

Restricted Use

This report is made solely to the Party for the purpose of compliance, in all material respects with the Act as evaluated against the Return for the 2023 General Election. Our compliance work has been undertaken so we can state to the Party those matters undertaken 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 for our compliance work, or for any other purpose other than that for which it was prepared.

Grant Thornton New Zealand Audit Limited

Grant Thornton

Auckland

8 March 2024



8 March 2024

**Grant Thornton
L4, Grant Thornton House
152 Fanshawe Street
PO BOX 1961
Auckland 1140**

Dear Ryan

Letter of Representation for Party Return of Expenses for the 2023 General Election

This representation letter is furnished in connection with the return of party election expenses and broadcasting allocation expenses for the 2023 general election by Vision New Zealand Political Party made in accordance with sections 206I and 206IA of the Electoral Act 1993 (the Act) which has been subject to an assurance engagement and reported on by you in accordance with sections 206L and 206LA 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 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:
 - 4.1 any material transactions not disclosed in the records;
 - 4.2 the existence of all relevant agreements or activities relating to the Party's members of the previous Parliament, electorate candidates, subsidiary or closely connected political entities, third party promoters, and other political parties or their electorate candidates;
 - 4.3 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;
 - 4.4 any outstanding disputed claims, matters with authorities, or planned or continuing litigation; and
 - 4.5 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; any design deficiencies in the compliance system and instances where that system has not operated as described.

5. I have sought, received, and hold in the Party's records confirmation from, or on behalf of, any Party candidates that all party advertisements published, or election expenses incurred by those candidates have been disclosed to me, with adequate supporting records, for inclusion in this return.
6. The return contains the total returnable expenses of the Party for the 2023 general election whether paid or incurred before, during, or after the regulated period. The return includes all expenses, including apportioned expenses, and irrespective of the source of funds or entity paying for the activities concerned, and irrespective of whether or not an advertisement contained a promoter statement.
7. Parts A to C of the return's contents have been determined by considering, in the following sequence, these questions and the relevant provisions of the Act:
 - 7.1 Was the advertising undertaken by the party secretary, or with their authority? [definition of election expenses, section 206(1)] (If no, advertising is not an election expense).
 - 7.2 If yes - did the advertising constitute publishing? [definition of publish, section 3D; definition of election expenses, section 206(1)] (If no, advertising is not an election expense).
 - 7.3 If yes - was that the publishing of a party advertisement? That is, did the advertisement encourage or persuade, or appear to encourage or persuade, voters to vote for the party, or against another party, or both? [definition of party advertisement, section 3(1); definition of election expenses, section 206(1)] (If no, advertising is not a party election expense).
 - 7.4 If yes - was the advertising undertaken or deemed to be undertaken during the regulated period (from 14 July 2023 to 13 October 2023)? [definition of regulated period, section 3B; definition of election expenses, section 206(1)] (If no, advertising is not an election expense). If yes:
 - 7.4.1 What expense was incurred in undertaking the advertising? [definition of advertising expenses, section 3E; definition of election expenses, section 206(1)]
 - 7.4.2 What cost was involved in respect of the preparation, design, composition, printing, distribution, postage and publishing of the party advertisement? [section 3E(1)(a)(i)]
 - 7.4.3 What was the reasonable market of any material used for or applied toward the party advertisement, including material provided free of charge, or below reasonable market value? [section 3E(1)(a)(ii)]
 - 7.4.4 Was the advertisement a joint party advertisement [section 206CB], or a joint party and candidate advertisement [section 206CC]? (If yes, the costs can be apportioned based on coverage).
 - 7.4.5 Was the advertisement published before the regulated period and continued to be published during the regulated period [section 206CA]? (If yes, the costs can be apportioned with the costs attributed to the regulated period counted).
 - 7.5 Do any of the costs identified above fall within any of the election expense exceptions? [section 3E(1)(b)]
 - 7.5.1 The conduct of any survey or public opinion poll.
 - 7.5.2 Framework, other than a commercial framework, supporting a hoarding displaying the party advertisement.
 - 7.5.3 The labour of any person provided free of charge by that person.
 - 7.5.4 Replacement of election materials damaged in circumstances out of the party's control.
 - 7.5.5 Expenses, including running costs, of a vehicle used to display a party advertisement for the display of the advertisement on the vehicle.

- 7.5.6 Allocations from the Electoral Commission of money for election broadcasting [definition of election expenses, section 206(1)(c)].
If yes, that specific cost is not an election expense.
- 7.6 Where an apportionment of election expenses is given in the return:
- 7.6.1 the basis of apportionment is appropriate, and has been properly applied and recorded; and
- 7.6.2 the information contained in the Party's return is known to be consistent with that of the Party's electorate candidates, or the undertakings of other entities involved in the apportionment included in the records.
8. Where the Party received a broadcasting allocation for the 2023 general election Parts D to F have been determined by considering these questions and the relevant provisions of the Electoral Act 1993 (the Electoral Act) and Part 6 of the Broadcasting Act 1989 (the Broadcasting Act):
- 8.1 Was the allocation used by the Party to produce, broadcast or publish election programmes on television, radio or election advertisements on the internet for the 2023 general election? [definition of election programme, broadcasting costs, production costs and publishing costs, section 69(1) Broadcasting Act; definition of election advertisement, section 3A Electoral Act] (If no, advertising is not an allocation expense).
- 8.1.1 If the allocation was used for broadcasting costs - was the placement on television or radio during the election period from 14 July 2023 to 13 October 2023? [definition of election period, section 69(1) Broadcasting Act] (the allocation cannot be used for broadcasting costs on radio or television outside of the election period).
- 8.1.2 If the allocation was used for publishing costs - was the placement on the internet during the election period? (the allocation can only fund publishing costs during the election period. Parties can spend their own funds on internet placement costs before and during the election period and those costs must be declared as election expenses in Parts A-C if the election advertising was published in the regulated period (see 7.4 above).
- 8.1.3 If the allocation was used for production costs what cost was involved in respect of the preparation, design, composition and creation of the programme or advertisement? [section 69(1) Broadcasting Act]. Parties can spend their own funds on production costs before and during the election period and those costs must be declared as election expenses in Parts A to C if the production costs are for election advertisements that were published in the regulated period (see 7.4 above).
- 8.2 Was the allocation spent on any advertising that promoted the party and a candidate [section 70(2) of the Broadcasting Act and section 205EA and 206CC of the Electoral Act]? (If yes, the Party must report the total amounts spent on joint party and candidate advertising in Part E of the return and the percentage coverage provided to the Party and candidate. The candidate will need to report the value apportioned to the candidate as candidate election expenses and a donation from the Party in the candidate's return of expenses and donations).
- 8.3 Was the allocation spent on advertising that solely promoted a candidate [section 70(3) of the Broadcasting Act]? (If yes, the Party must report the amounts spent on candidate only advertising in Part F of the return and the candidate will need to include the costs as candidate election expenses and

a donation from the party in the candidate's return of expenses and donations).

- 8.4 Has the Party reported details of all accounts sent by the Party to the Electoral Commission under section 80B(1) of the Broadcasting Act in respect of expenditure of the party's allocation? [section 206IA of the Electoral Act]. The Commission pays suppliers' invoices that have been certified by an authorised party official as payable from the party's broadcasting allocation. With the exception of internet advertising placement costs paid directly by the party (for example, Facebook promoted posts), payments are made to suppliers and no money is paid directly to parties in accordance with the requirements of section 80B of the Broadcasting Act.
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,



Anne Williamson
Party Secretary
Vision New Zealand