

# Party Expenses Return for the 2023 General Election

## DECLARATION

### 1. Party name:

AOTEAROA LEGALISE CANNABIS PARTY

### Party secretary name:

Irinka Britnell

### 2. ELECTION EXPENSES LIMIT FOR THE PARTY

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

**YES**      'YES' = \$1,388,000      **1388000**

Number of electorate candidates for the party

**14**      Number \$32,600      **456400**

**Expenditure limit (incl GST)      Total      1844400**

### 3. TOTAL PARTY ELECTION EXPENSES

**Part A:** Party advertisements promoted solely by the party      **986**

**Part B:** Party advertisements shared with candidates or other parties      **0**

**Part C:** Authorised party advertisements promoted by third parties      **0**

**Total (A + B + C)      986**

### 4. PARTY BROADCASTING ALLOCATION

**TOTAL ALLOCATION TO THE PARTY:**      **69,310.00**

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      **68511.51**

**Part E:** Party and candidate shared allocation expenses      **0**

**Part F:** Candidate only allocation expenses      **0**

**Total (D + E + F)      68511.51**

**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

*Irinka Britnell*

DATE: DD / MM / YYYY

4/04/2024

## 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](mailto: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](http://www.elections.nz).

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

SAVE AS

PRINT



## PART A: PARTY ADVERTISEMENTS SOLELY PROMOTING THE PARTY

**A party's election expenses during the regulated period (14 July to 13 October) must not exceed their expense limit. It is an offence to spend more than the limit.**

**A party contesting the party vote can spend up to \$1,388,000 (including GST) and \$32,600 (including GST) for each electorate candidate the party stands at the election.**

**Party election expenses are the costs of advertising in any medium that:**

- may reasonably be regarded as encouraging or persuading voters to vote, or not to vote, for a party (whether or not the name of the party is stated), and
- are published, or continue to be published, during the regulated period for the general election, and
- are promoted by the party or with the party's authority.

**Election expenses include:**

- the costs incurred in the preparation, design, composition, printing, postage and publication of the advertisement, and
- the reasonable market value of any material used or applied towards the advertisement provided to the party for free or below reasonable market value.

**Instructions on how to Complete Part A:**

In this part you should record all election expenses (including GST) incurred in relation to party advertisements published, or that continued to be published, during the regulated period for the general election (14 July to 13 October 2023) solely promoting the party.

For advertisements published both before and during the regulated period you should apportion the costs so that only a fair proportion of the expenses are attributed to being incurred during the regulated period. Only record the amount attributable to the regulated period in the return.

Disclose the total amount (including GST) incurred on election advertisements published during the regulated period even if payment for the advertising was made outside of the regulated period.

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

**TOTAL FOR PART A**

**986**

**Item description**

Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate

**Value \$0.00  
(inc GST)**

EXAMPLE: Display Billboards Ltd: 13/09/2023 – 13/10/2023: 3 x Billboards: 2000mm x 1000mm

\$1,200

Print Warehouse Eastgate Christchurch - Party Marijuana Matrix Pamphlets x 3,000 A4 Double sided

890.00

Stanmore Road Post Shop - Postage

96.00







**Item description**

Provide details of the type of advertisement, name of advertiser or supplier,  
volume, duration and size as appropriate

**Value \$0.00  
(inc GST)**

































## PART D: PARTY ONLY BROADCASTING ALLOCATION EXPENSES

You must complete Parts D to F if the party received an allocation of money for broadcasting pursuant to Part 6 of the Broadcasting Act 1989 to produce or place advertising on TV, radio or the internet for the 2023 general election.

In Part D you should record details of all expenses incurred using the broadcasting allocation promoting the party or attacking another party or candidate.

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

NIL

TOTAL FOR PART D

68511.51

| Supplier's name and street address<br><small>This should be the production company, media buyer or broadcaster on the invoice provided to the Electoral Commission for payment of the account</small> | Invoice date or dates        | Description of allocation expenses<br><small>List the total production costs, television placement, radio placement and internet placement costs for each supplier separately</small> | Value \$0.00 (inc GST) |
|---|------------------------------|---|------------------------|
| EXAMPLE: Make Believe Television<br>84 Shortland Street<br>Auckland 6000  | 1st and 10th of October 2023 | Production costs  | \$10,000               |
|   |                              | 13 September – 12 October 2023<br>TV placement costs on Channel A and Channel B   | \$62,450               |
|   |                              | 1 October – 13 October 2023<br>Radio placement costs on Radio X and Y   | \$11,450               |
|   |                              | 20 – 30 September 2023<br>Social Media promotional posts  | \$300                  |
| NZME Holdings Ltd   | 30 September 2023            | 14 September - 13 October 2023<br>Social Media and Radio  | 27382.28               |
|   | 3 November 2023              | 14 September - 13 October 2023<br>Social Media and Radio  | 39181.13               |
| STUFF<br>10 Brandon Street<br>Wellington  | 3 October 2023               | 26 September - 13 October 2023<br>Social Media  | 1948.10                |
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## INDEPENDENT ASSURANCE REPORT

### To the Party Secretary of Aotearoa Legalise Cannabis Party

#### Qualified Opinion

We have undertaken a reasonable assurance engagement of the Party Expenses Return for the 2023 General Election ("the return") of Aotearoa Legalise Cannabis Party ("the Party").

The purpose of the engagement is to determine the Party's compliance, in all material respects, with the requirements of the Electoral Act 1993, section 206I (return of party's election expenses) during the regulated period 14 July to 13 October 2023, and section 206IA (return of party's allocation expenses) for the period 10 September (Writ Day) to 13 October 2023 ("the requirements").

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph below, the position stated in the return in respect of:

- a) the requirement that the Party's total election expenses did not exceed the maximum amount prescribed by section 206C is correct, and
- b) the Party's broadcasting allocation expenses are, in all material respects, correct.

#### Basis for Qualified 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 and believe the evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

We were unable to obtain sufficient appropriate evidence about the Party's compliance in respect of the following matters:

- Funds outside of the Party may have been used to settle election expenses and our access to information regarding such expenses is deficient.
- Materials used for advertisements may have been provided free of charge, or below reasonable market value and there are no practical audit procedures to determine whether they have been comprehensively recorded or not.
- The accounting for election expenses between candidates and the Party may be incomplete.

We were unable to satisfy ourselves by alternative procedures therefore qualify our opinion in this regard.

#### Party Secretary's Responsibilities for the Return

The Party Secretary is responsible on behalf of the Party for:

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





### **Our Independence and Quality Control**

We have complied with the relevant ethical requirements relating to assurance engagements, which include independence and other requirements based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

In accordance with the Professional and Ethical Standard 3 (Amended), we maintain a comprehensive system of quality control including documented policies and 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, and 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 requirements.

We perform procedures in order to obtain evidence about the compliance activity and controls implemented to meet the requirements. The procedures selected depend on our judgement, including the identification and assessment of risks that material non-compliance with the requirements is likely to arise.

We are engaged to provide assurance services on the Party's Donations and Loan Return, Other than these services 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 throughout the specified periods does not provide assurance on whether compliance with the requirements will continue in the future.

### **Restricted Use**

This report has been prepared for use by the Party Secretary for the sole purpose of establishing whether the Party has complied with the requirements. No responsibility is accepted by us for any reliance on this report by any person other than the Party Secretary, or for any other purpose other than that for which it was prepared.



Smith and Jack Limited  
Christchurch  
4 April 2024



**AOTEAROA LEGALISE CANNABIS PARTY**

P.O.Box 13486  
Armagh Christchurch 8141

28 March 2024

Smith and Jack  
34 Birmingham Drive  
Middleton,  
Christchurch 8024

Dear Bevan Smith

**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 (the return) by AOTEAROA LEGALISE CANNABIS PARTY (the Party) made in accordance with sections 2061 and 2061A 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 (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:
  - 4.1 any material transactions not disclosed in the records.

JB



- 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 (whether registered or not), and other political parties (whether registered or not) 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 members of the previous Parliament that all party advertisements published, or election expenses incurred by those members of Parliament 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).

7.5 If yes:

7.5.1 What expense was incurred in undertaking the advertising? [definition of **advertising expenses**, section 3E; definition of **election expenses**, section 206(1)]

7.5.2 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)]

7.5.3 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)]

7.5.4 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).

7.5.5 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).

7.6 Do any of the costs identified above fall within any of the election expense exceptions? [section 3E(1)(b)]

7.6.1 The conduct of any survey or public opinion poll (other than push-polling).

7.6.2 Framework, other than a commercial framework, supporting a hoarding displaying the party advertisement.

7.6.3 The labour of any person provided free of charge by that person.

7.6.4 Replacement of election materials damaged in circumstances out of the party's control.

7.6.5 Expenses, including running costs, of a vehicle used to display a party advertisement (provided payment was not made or promised) for the display of the advertisement on the vehicle.

7.6.6 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.

- 7.7 Where an apportionment of election expenses is given in the return:
- 7.7.1 the basis of apportionment is appropriate, and has been properly applied and recorded; and
  - 7.7.2 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 Z0SEA 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 2061A 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



Irinka Britnell  
Party Secretary