

Amended disclosure for a **Political Party****Disclosures and enquiries**

Disclosures and enquiries should be addressed to: New South Wales Electoral Commission (NSWEC)

**Mail:** GPO Box 4046, Sydney NSW 2001

**Fax:** (02) 9290 5410 **Email:** fdc@elections.nsw.gov.au **Tel:** 1300 022 011

**Collection and availability of information**

The information collected on this form is in accordance with the provisions of the *Election Funding, Expenditure and Disclosures Act 1981*. Page 1 onwards will be published on the NSWEC website ([www.elections.nsw.gov.au](http://www.elections.nsw.gov.au)).

**How disclosures are to be made**

Disclosures are to be made in a declaration to the NSWEC in the form and manner approved by NSWEC: Section 91 (2) *Election Funding, Expenditure and Disclosures Act 1981*.

**Instructions for completing this form****Amendment legend**

Use **AL** to alter or to correct a minor detail in the original disclosure form, for example correcting Jane Smith to John Smith or ABC Company to XYZ Company.

Use **O** to omit or exclude something from the original disclosure form, for example to remove entirely a donation that appears in the original disclosure form.

Use **A** to add or include something to the original disclosure form, for example to add an entirely new donation to the original disclosure form.

Use **S** to substitute or make an alternate entry to the original disclosure, for example to change the value of a donation from \$100 to \$5,000 or a name from John Smith to XYZ Company.

When completing the amendment form enter the original transaction and then the new amended transaction. Where the transaction is to be deleted or omitted entirely, enter the original transaction only. Where amending values, the original transaction should be a negative amount (use brackets) and new amounts should be positive values.

**EXAMPLE 1:**

If the amendment is to alter an item listed in the original disclosure indicate using 'AL'  
(address change – first line is the original entry, the second line is the amending entry)

Date	Name	Address	Amount	Legend
2/10/2014	John Smith	160 George St Sydney NSW 2000	(\$700.00)	ALTER (AL)
2/10/2014	John Smith	160 George St Redfern NSW 2016	\$700.00	ALTER (AL)

**EXAMPLE 2:**

If the amendment is to add an item to your original disclosure indicate using 'A'  
(no 'original' first line required)

Date	Name	Address	Amount	Legend
2/10/2014	John Smith	160 George St Redfern NSW 2016	\$700.00	ADD (A)

**EXAMPLE 3:**

If the amendment is to omit an item from your original disclosure indicate using 'O'  
(no 'new' second line required)

Date	Name	Address	Amount	Legend
2/10/2014	John Smith	160 George St Sydney NSW 2000	(\$700.00)	OMIT (O)

**EXAMPLE 4:**

If the amendment is to substitute an item to your original disclosure indicate using 'S' (donor name correction – first line is the original entry, the second line is the amending entry)

Date	Name	Address	Amount	Legend
2/10/2014	John Smith	160 George St Sydney NSW 2000	(\$700.00)	SUBSTITUTE (S)
2/10/2014	XZ Pty Ltd	160 George St Sydney NSW 2000	\$700.00	SUBSTITUTE (S)

Amended disclosure for a **Political Party**

The information on this form is collected under the *Election Funding, Expenditure and Disclosures Act 1981* and will be made publicly available. Please refer to the Political Parties fact sheet which is available on the New South Wales Electoral Commission's (NSWEC) website ([www.elections.nsw.gov.au](http://www.elections.nsw.gov.au)) when completing this form.

## Disclosure details

COUNTRY LABOR PARTY

NAME OF POLITICAL PARTY ON WHOSE BEHALF THIS AMENDED DISCLOSURE IS MADE

1/7/2014 - 30/6/2015

RELEVANT DISCLOSURE PERIOD

## Party agent declaration

I, GLENN SASIC

PARTY AGENT FULL NAME

State that the amendments supplied were omitted or incorrectly declared in the original disclosure of political donations and electoral expenditure lodged with the NSWEC and that the donations and or expenditure specified in this amendment were incurred for the above named political party during the disclosure period.

[Signature]

SIGNATURE OF PARTY AGENT

DATE

13/9/19

## Certificate of a registered company auditor (to be completed by the auditor)

I, [Signature] certify that:

AUDITOR FULL NAME

- a) I was given full and free access at all reasonable times to all accounts and documents of the agent responsible for lodging the declaration and of the party relating directly or indirectly to any matter required to be disclosed under Part 6 of the *Election Funding, Expenditure and Disclosures Act 1981*;
- b) I duly examined such of those accounts and documents as I considered material for the purposes of giving this certificate;
- c) I received all information and explanations that I asked for with respect to any matter required to be set out in the declaration, subject to the qualifications (if any) specified in this certificate; and
- d) I have no reason to think that any statement in the declaration is not correct.

[Signature]

SIGNATURE OF AUDITOR

REGISTRATION NO.

DATE

## OFFICE USE ONLY

[Signature]

RECEIVED BY

FILE NO

FADMS DISCLOSURE RECORD NO



Amended disclosure for a **Political Party**

Political party name

## Part A: Small political donations received (not received at a fundraising function or venture)

<input type="text"/> TOTAL NO. OF SMALL DONATIONS RECEIVED FOR STATE CAMPAIGN PURPOSES	\$ <input type="text"/> TOTAL VALUE OF SMALL DONATIONS RECEIVED FOR STATE CAMPAIGN PURPOSES	<input type="text"/> LEGEND AL, O, A, S
<input type="text"/> TOTAL NO. OF SMALL DONATIONS RECEIVED FOR LOCAL GOVERNMENT CAMPAIGN PURPOSES	\$ <input type="text"/> TOTAL VALUE OF SMALL DONATIONS RECEIVED FOR LOCAL GOVERNMENT CAMPAIGN PURPOSES	<input type="text"/> LEGEND AL, O, A, S
<input type="text"/> TOTAL NO. OF SMALL DONATIONS RECEIVED FOR PARTY ADMINISTRATION PURPOSES	\$ <input type="text"/> TOTAL VALUE OF SMALL DONATIONS RECEIVED FOR PARTY ADMINISTRATION PURPOSES	<input type="text"/> LEGEND AL, O, A, S
<input type="text"/> TOTAL NO. OF ALL DONATIONS ABOVE	\$ <input type="text"/> TOTAL VALUE OF ALL DONATIONS ABOVE	<input type="text"/> LEGEND AL, O, A, S

**Amendment Legend:** Alter an item = **AL** Omit an item = **O** Add a new item = **A** Substitute an item = **S**

**Political party name**[illegible]

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## Amended disclosure for a **Political Party**

Political party name

COUNTRY LABOR PARTY

## Part C: Fundraising function(s) or venture(s)

**Part C1: Event details of fundraising function(s) or venture(s)**

Date(s) of function(s) or venture(s)	Name and location of the function(s) or venture(s) with a brief description of the event and purpose of the fundraiser	Proceeds (\$)	Net (N) or Gross (G)	Purpose (State/LG/Admin)	Legend AL, O, A, S
12/3/15	CHINESE FRIENDS OF LABON	\$5000.00	G	STATE	O
TOTAL		\$5000.00			

**If more space is required please go to the NSWEC website and download an additional spreadsheet.**

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## Amended disclosure for a **Political Party**

**Political party name**

## Part C: Fundraising function(s) or venture(s) (cont.)

**Part C2: Small political donations received at fundraising function(s) or venture(s)**[illegible]

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## Amended disclosure for a **Political Party**

Political party name

COUNTRY LABOR PARTY

## Part C: Fundraising function(s) or venture(s) (cont.)

**Part C3: Reportable political donations received at fundraising function(s) or venture(s)**[illegible]

TOTAL \$50000.00

If more space is required please go to the [NSWEC website](http://www.nswec.org.au) and download an additional spreadsheet.

## Political party name

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[illegible]

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## Amended disclosure for a **Political Party**

Political party name

Rate of party membership, affiliation or other subscription (\$)	Number of individuals who paid each rate	Total amount received for each rate (\$)	Payment type (membership, affiliation or other subscription)	Category of membership	Legend AL, O, A, S
<b>TOTAL</b>		\$			

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Amended disclosure for a **Political Party**

Political party name

Part F – Electoral communication expenditure

**Part F1: Expenditure on advertisements in radio, television, the internet, cinemas, newspapers, billboards, posters, brochures, how-to-vote cards and other election material.**

Expenditure incurred from	Expenditure incurred to	Name of supplier or service provider	Description of goods or services	Invoice number	Amount (inc. GST) (\$)	Electorate for which expenditure was incurred, NSW, or multiple (as applicable)	Legend AL, O, A, S
TOTAL					\$		

**Part F2: Expenditure on the production and distribution of electoral materials.**

Expenditure incurred from	Expenditure incurred to	Name of supplier or service provider	Description of goods or services	Invoice number	Amount (inc. GST) (\$)	Electorate for which expenditure was incurred, NSW, or multiple (as applicable)	Legend AL, O, A, S
TOTAL					\$		

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Amended disclosure for a **Political Party**

Political party name

## Part F – Electoral communication expenditure (cont.)

## Part F3: Expenditure on the internet, telecommunications, stationery and postage.

Expenditure incurred from	Expenditure incurred to	Name of supplier or service provider	Description of goods or services	Invoice number	Amount (inc. GST) (\$)	Electorate for which expenditure was incurred, NSW, or multiple (as applicable)	Legend AL, O, A, S
TOTAL					\$		

## Part F4: Expenditure incurred in employing staff engaged in election campaigns.

Expenditure incurred from	Expenditure incurred to	Name of supplier or service provider	Description of goods or services	Invoice number	Amount (inc. GST) (\$)	Electorate for which expenditure was incurred, NSW, or multiple (as applicable)	Legend AL, O, A, S
TOTAL					\$		

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Political party name

Part F: Electoral communication expenditure (cont.)

Part F5: Expenditure incurred for office accommodation for any staff and candidates.

Expenditure incurred from	Expenditure incurred to	Name of supplier or service provider	Description of goods or services	Invoice number	Amount (inc. GST) (\$)	Electorate for which expenditure was incurred, NSW, or multiple (as applicable)	Legend AL, O, A, S
TOTAL					\$		

Part F6: Expenditure incurred on travel and travel accommodation for candidates and staff engaged in electoral campaigning.

Expenditure incurred from	Expenditure incurred to	Name of supplier or service provider	Description of goods or services	Invoice number	Amount (inc. GST) (\$)	Electorate for which expenditure was incurred, NSW, or multiple (as applicable)	Legend AL, O, A, S
TOTAL					\$		

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## Amended disclosure for a **Political Party**

Political party name

## Part F – Electoral communication expenditure (cont.)

**Part F7: Expenditure incurred on research associated with election campaigns (other than in-house research).**

Expenditure incurred from	Expenditure incurred to	Name of supplier or service provider	Description of goods or services	Invoice Number	Amount (inc. GST) (\$)	Electorate for which expenditure was incurred, NSW, or multiple (as applicable)	Legend AL, O, A, S
				TOTAL	\$		

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Amended disclosure for a **Political Party**

Political party name

Part F – Electoral communication expenditure (cont.)

**Part F8: Expenditure allocated across multiple electorates**

Name of supplier or service provider					
Invoice number					
Invoice date					
Description of product or service					
Expenditure category					
Amount inc. GST					
Amount incurred by party inc. GST					
Amount incurred by candidates					
Legend AL, O, A, S					

**Amount incurred in respect of**

State-wide					
Electorate name:					
Electorate name:					
Electorate name:					
Electorate name:					
Electorate name:					
Electorate name:					
Electorate name:					
Electorate name:					
Total amount					
Legend AL, O, A, S					

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Political party name

## Part G: Electoral expenditure – other

Type of Expenditure	Amount (incl GST) (\$)	Legend AL, O, A, S
Total expenditure on travel and travel accommodation – incurred before 28 October 2014		
Total expenditure on research associated with election campaigns – incurred before 28 October 2014		
Total expenditure incurred in raising funds for an election		
Total expenditure incurred in auditing campaign accounts		
Total other electoral expenditure		
<b>TOTAL</b>	<b>\$</b>	

## Part H: Small political donations made by the party

TOTAL NUMBER OF SMALL DONATIONS MADE

\$

TOTAL VALUE

LEGEND AL, O, A, S

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**Political party name**[illegible]

<b>TOTAL</b>	<b>\$</b>
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**AUDITOR'S CERTIFICATE  
AGENT: GLENN BACIC  
NAME OF PARTY: COUNTRY LABOR  
INDEPENDENT REVIEW REPORT**

To the Party Agent – Glenn Bacic:

**Scope**

We have reviewed the attached Amended Disclosure for a Political Party ("the Disclosure") for Country Labor for the year ended 30 June 2015. The Party Agent is responsible for the preparation and true and fair presentation of the Disclosure. We have performed a review of the Disclosure which included the following procedures:

- obtaining trial balance of Australian Labor Party (NSW Branch) ("NSW Labor") for the year ended 30 June 2015;
- comparing income attributable to political donations recorded in the general ledger of NSW Labor to political donations recorded in the Disclosure;
- reviewing trial balance of NSW Labor for income accounts where income not recorded in Disclosure. Enquiring of NSW Labor Personnel of reasoning for excluding material income items from Disclosure;
- agreeing a sample of political donations to a copy of each receipt or acknowledgement slip or invoice, where a copy of the receipt or acknowledgement slip or invoice is available, issued to the donors who made the political donation to Country Labor;
- agree a sample of electoral communication expenses to copies of invoices or other supporting documentation;
- agree a sample of other expenditure items to copies of invoices or other supporting documentation;
- comparing expenses attributable to electoral expenditure recorded in the general ledger to electoral expenditure recorded in the Disclosure;
- reviewing trial balance of NSW Labor for expenditure accounts where expenditure not recorded in Disclosure. Enquiring of NSW Labor Personnel of reasoning for excluding material expense items from Disclosure;
- obtaining written representation from NSW Labor personnel stating that to the best of the NSW Labor Personnel's knowledge, the information stated in the Disclosure is complete and correct, including that:
  - All political donations received have been included in the Disclosure;
  - All reportable political donations (being donations or gifts of \$1,000 or more, or multiple donations or gifts from one donor in one financial year that total \$1,000 or more to the same candidate/elected member in one financial year, including any non-monetary donations) have been reported separately in the Disclosure;
  - Any donations received that were not processed through NSW Labor's bank statements or general ledger and are attributable to Country Labor have been included in the Disclosure;
  - All donations of a gift or service at no charge, or at a charge less than the value of the gift or service, have been included in the Disclosure;
  - Any amount deposited in NSW Labor's bank statements or general ledger, that is attributable to Country Labor, that has not been included in the Disclosure as donations received does not relate to the campaign and is not a political donation;
  - All fundraising ventures and functions and the net/gross proceeds from each venture and function have been included in the Disclosure;

**hlb.com.au**

**HLB Mann Judd (NSW Partnership) ABN 34 482 821 289**

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HLB Mann Judd (NSW Partnership) is a member of HLB International, the global advisory and accounting network.





### **AUDITOR'S CERTIFICATE (continued)**

- All reportable loans (being loans received of \$1,000 or more, excluding those from a financial institution) have been included in the Disclosure;
- All annual party membership and affiliation subscriptions have been included in the Disclosure;
- All donations have been correctly allocated in the Disclosure between Parts A, B, C, D and E based upon the types of donations received;
- All electoral expenditure incurred has been included in the Disclosure, including any electoral expenditure that was incurred during the period, but was not paid prior to 30 June 2015;
- Any withdrawals processed through NSW Labor's bank statements or any expenses recorded in NSW Labor's general ledger, that are attributable to Country Labor, that have not been included in the Disclosure as this expenditure represents expenditure that is not electoral expenditure;
- Any electoral expenditure that has not been included in Part F does not represent Electoral Communication Expenditure;
- All expenditure has been correctly allocated in the Disclosure between Parts F and G, based upon the type of expenditure, and all electoral communication expenditure incurred has been recorded in Part F.

### **The Agent's Responsibility for the Disclosure**

The Agent of Country Labor ("the Agent") is responsible for the preparation of the Disclosure in accordance with Part 6 of the Election Funding, Expenditure and Disclosures Act 1981. This responsibility includes establishing and maintaining internal control relevant to the preparation of the Disclosure that is free from material misstatement, whether due to fraud or error.

### **Assurance Practitioner's Responsibility**

The Disclosure has been prepared under the Election Funding, Expenditure and Disclosures Act 1981 for distribution to the Agent for the purpose of making the Statement set out below and in order for the Disclosure to be lodged with the NSW Electoral Commission. We disclaim any assumption of responsibility for any reliance on this review report or on the Disclosure which it relates to any person other than the Agent or the NSW Electoral Commission, or for any other purpose than that for which it was prepared.

Our responsibility is to express a conclusion on the Disclosure based on our review. We have conducted our review in accordance with Standard on Review Engagements ASRE 2405 Review of Historical Information Other than a Financial Report in order to state whether, on the basis of the procedures described, anything has come to our attention that causes to believe that the Disclosure is not prepared and presented, in all material respects, in accordance with the requirements of Part 6 of the Election Funding, Expenditure and Disclosures Act 1981. ASRE 2405 requires us to comply with the requirements of the applicable code of professional conduct of a professional accounting body.

A review consists of making enquiries, primarily of persons responsible for financial and accounting matters and applying other review procedures, including the procedures outlined above. A review is substantially less in scope than an audit conducted in accordance with Australian Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. Our review fulfils the requirements under section 96K of the Election Funding, Expenditure and Disclosures Act 1981.

### **Independence**

In conducting our review, we have complied with the independence requirements of the Australian professional accounting bodies.



## AUDITOR'S CERTIFICATE (continued)

### Statement

We, HLB Mann Judd (NSW Partnership), have carried out our review with regard to the guidelines for registered company auditors published on the NSW Electoral Commission's website and state that, based on our review, which is not an audit, we:

- (a) were given full and free access at all reasonable times to all accounts and documents of the Agent responsible for lodging the Disclosure and of the Political Party relating directly or indirectly to any matter required to be disclosed under Part 6 of the Election Funding, Expenditure and Disclosures Act 1981, and
- (b) duly examined such of those accounts and documents as we considered material for the purposes of giving this certificate, and
- (c) received all information and explanations that we asked for with respect to any matter required to be set out in the Disclosure, and
- (d) have no reason to think that any statement in the Disclosure is not correct.

### Basis of Accounting and Restriction on Distribution

Without modifying our statement above, we draw attention to the fact that the donations recorded in the Disclosure are recorded using the cash basis of accounting, and expenditure recorded in the Disclosure is recorded using the accrual basis of accounting. The Disclosure has been prepared for distribution to the Agent for the purpose of distribution to the NSW Electoral Commission in accordance with Part 6 of the Election Funding, Expenditure and Disclosures Act 1981. As a result, the Disclosure may not be suitable for another purpose.

Our review statement is intended solely for the Agent and the NSW Electoral Commission and should not be distributed to parties other than the Agent and the NSW Electoral Commission.

### Other Matter

On 2 November 2015, we issued an Independent Review Report for Country Labor ("Our 2 November 2015 Auditor's Certificate").

On 30 May 2016, Country Labor advised that, following discussions with the NSW Electoral Commission, a loan of \$1,680,000 from Australian Labor Party (NSW Branch) should have been recorded in Part D of the Disclosure of Country Labor, and a corresponding interest expense of \$62,827, calculated at 5%, should also have been recorded at Part G. The Disclosure of Country Labor was amended to reflect these changes, and we issued an Independent Review Report in relation to this ("Our 30 May 2016 Auditor's Certificate").

On 21 June 2016, Australian Labor Party (NSW Branch) advised that, following discussions with the NSW Electoral Commission and an assessment of the repayment terms of the loan, the \$62,827 interest noted above should also be disclosed as part of the loan in Part D. The Disclosure of Country Labor was amended to reflect this change, and we issued an Independent Review Report in relation to this ("Our 21 June 2016 Auditor's Certificate").

During January 2017, Country Labor advised us of the following:

- A small political donation of \$50 was not recorded in Part A that should have been.
- A reportable political donation of \$1,000 was not recorded in Part B that should have been.
- ABN for a donor in Part C3 was incorrectly recorded.
- Donor name for a donor in Part C3 was incorrectly recorded.
- A donation amount of \$5,000 was incorrectly recorded in Part C3 and this should have been recorded as \$4,500.

The Disclosure of Country Labor was amended to reflect these changes, and we issued an Independent Review Report in relation to this ("our 19 January 2017 Auditor's Certificate").



**AUDITOR'S CERTIFICATE (continued)**

During September 2019, Country Labor advised that ten donations totalling \$50,000 were transferred to the NSW Electoral Commission as a result of the NSW Independent Commission Against Corruption's ongoing public inquiry into allegations concerning political donations, and that these donations should be omitted from the Disclosure of Country Labor. These donations were originally recorded in Part C1 and Part C3.

Accordingly, the Disclosure of Country Labor for the year ended 30 June 2015 has been amended to reflect these changes.

The Disclosure and this Auditor's Certificate should be read in conjunction with the Original Disclosure that the Agent of the Candidate lodged with the NSW Electoral Commission and which our 2 November 2015 Auditor's Certificate was issued in relation to ("the Original Disclosure"), the Amended Disclosure that the Agent of the Candidate lodged with the NSW Electoral Commission and which our 30 May 2016 Auditor's Certificate relates to ("the 30 May 2016 Amended Disclosure"), the Amended Disclosure that the Agent of the Candidate lodged with the NSW Electoral Commission and which our 21 June 2016 Auditor's Certificate relates to ("the 21 June 2016 Amended Disclosure"), and the Amended Disclosure that the Agent of the Candidate lodged with the NSW Electoral Commission and which our 19 January 2017 Auditor's Certificate relates to ("the 19 January 2017 Amended Disclosure")

This Auditor's Certificate replaces our 2 November 2015 Auditor's Certificate, our 30 May 2016 Auditor's Certificate, our 21 June 2016 Auditor's Certificate, and our 19 January 2017 Auditor's Certificate. Our review opinion noted in the Statement section above relates to both the Disclosure, the 30 May 2016 Amended Disclosure, the 21 June 2016 Amended Disclosure, the 19 January 2017 Amended Disclosure and the Amended Disclosure attached to this Auditor's Certificate.

A handwritten signature in black ink that reads 'HLB Mann Judd'.

**HLB Mann Judd  
Chartered Accountants**

A handwritten signature in black ink that reads 'A G Smith'.

**A G Smith  
Partner (Registered Company Auditor)  
Registration Number 323195**

**Sydney, NSW  
17 September 2019**