



Associated Entity Annual Return

199 8 / 9 9

Please refer to the *Funding and Disclosure Handbook for Third Parties* when completing this form.

Associated Entity Details

Name

N.P.A. FOUNDATION

Postal Address

PO BOX 224 WEST PERTH WA

Postcode 6872

Financial Controller Details

Name

MR JAMES KRONBORG

Capacity/Position with the Associated Entity

SECRETARY

Postal Address

PO BOX 224 WEST PERTH WA

Postcode 6872

Telephone number (BH)

(98) 9321 1070

Facsimile number

(08) 9321 1126

I certify that the information contained in this return and its attachments is true and complete.

Signature

Date

13 / 10 / 1999

The due date for lodging this return is 20 October, 16 weeks after the end of the financial year.

Enquiries and returns should be addressed to:

THE RETURNS OFFICER
FUNDING AND DISCLOSURE SECTION
AUSTRALIAN ELECTORAL COMMISSION
PO BOX E201
KINGSTON ACT 2604

Telephone: (02) 6271 4416 (02) 6271 4411

Office Use Only

Date Received:

Registration No:

RECEIPTS

1. Total Receipts this Financial Year

\$56,610

This total includes all receipts of the associated entity.

Note:

- receipts throughout all sections of the associated entity must be included in the total;
- no category of receipt is to be excluded;
- all figures must be gross;
- receipts of less than \$500 must also be included in this total; and
- it includes monetary receipts and gifts-in-kind (as defined in the Handbook)

2. Persons and Organisations from whom \$1,500 or more was received

In the table below list the name, address and the total amount received for those persons and organisations from whom \$1,500 or more was received. In determining whether the \$1,500 threshold has been reached it is only necessary to aggregate individual receipts of \$500 or more.

[illegible]

If space is insufficient please attach additional sheets

PAYMENTS

3. Total Payments this Financial Year

~~\$44,171.~~ 244,171

See attached
letter 3/5/00
LGR

This total includes all payments by the associated entity.

Note:

- payments throughout all sections of the associated entity must be included in the total;
- no category of payment is to be excluded (eg wages and salaries are included);
- all figures must be gross.

DEBTS

4. Total Debts as at 30 June

NIL

This total includes all debts, overdrafts and unpaid accounts of the associated entity.

Note:

- debts outstanding throughout all sections of the associated entity must be included in the total;
- no category of debt is to be excluded; and
- all figures must be gross.

5. Persons and Organisations to whom \$1,500 or more is owed

In the table below list the name, address and the total amount outstanding for those persons and organisations to whom \$1,500 or more is owed.

[illegible]

If space is insufficient please attach additional sheets

CAPITAL

6. Persons and Organisations who deposited capital

Where any payment during the financial year was made to or for the benefit of a registered political party out of funds generated from capital deposits held, list in the table below the name, address and the total of capital deposits for all persons who contributed to the capital of the associated entity since 16 June 1995 or the last disclosure of capital deposits, whichever is the later.

Note:

- unlike other sections of this return there is no minimum disclosure threshold applicable;
- all capital deposits must be included whether or not those deposits directly generated the funds used to make a payment to or for the benefit of a political party;
- include all deposits received, not a total of deposits net of withdrawals/repayments or a balance as at 30 June;
- do not include capital deposits which have been disclosed on a previous return; and
- there is no requirement to declare capital deposited prior to 16 June 1995 in these figures.

[illegible]

If space is insufficient please attach additional sheets



NATIONAL PARTY OF AUSTRALIA - WA INCORPORATED



3 May 2000

| | |
|-------------------------|--------------|
| W.A.E.C. RECORDS | |
| FILE No. | GR 001 GR |
| DATE | - 5 MAY 2000 |
| ACTION BY: | D/ Evans |

Dr Ken Evans
Commissioner
Western Australian Electoral Commission
PO Box F316
PERTH WA 6841

Dear Dr Evans,

ANNUAL RETURN 1998-99

The Western Australian Electoral Commission's audit agents have recently completed an audit of the Nationals' Western Australian return for 1998-99.

Under the Electoral Act of Western Australia, the party submits its AEC return in lieu of a specific WAEC return. The audit has revealed several errors, including the amount disclosed in *Receipts (section 1) Total receipts*.

In the preparation of our return, we rely as usual on the party's annual statements drawn up by our accounting firm to ensure that we balance the income and expenditure disclosed to the commission. However, the annual statements failed to show that the party had borrowed \$200,000 from the National Free Enterprise Foundation (WA) Limited during the period reported.

As a result, while these loan funds were disclosed in *Receipts (section 2) Persons & organisations from whom more than \$1500 was received*, the total amount was not included in section 1. Section 1 should have disclosed total receipts of \$657,134, rather than \$457,134.

The borrowing was disclosed in *Payments (section 3)*, and erroneously included unpaid interest of \$10,000 (as advised by your auditors Price & Newman). It was also disclosed in *Debts (section 4)* and *section 5*.

✓ In relation to our **Associated entity annual return** for the Foundation, the loan funds paid to the party were not disclosed in *Payments (section 3)*. The correct amount which should have been disclosed in this section is \$244,171, not \$44,171.

I apologise for these errors and ask you to amend our return accordingly.

In relation to other matters raised by Price & Newman in their letter to me of 25 March 2000, I am advised that I should seek your approval under Part 4, Regulation 11 of the *Electoral (Political Finance) Regulations 1996* for the use of an accounting system other than that described in the Act.

For a number of years until 1 July 1999 the Nationals used an accounting system known as Sybiz. My predecessor apparently did not seek commission approval to use this system as we were unaware of this requirement and were never advised of the need for your approval during earlier audits. From 1 July we have been using a new system known as Blackbaud Raiser's Edge, which links our entire accounting and membership subscription systems. I am formally seeking your approval for the use of this new system, as required under the regulations, and my staff would be happy to demonstrate the use of it to your officers on request.

In regards to receipts, Stephen Price has advised me that Part 4, Regulation 7 (2) of the same regulations requires the party to issue cash receipts. The changeover to the Blackbaud system which has taken place this financial year can provide your officers and our independent auditors with a full systemised audit trail of the sources and account destinations of all funds received by the party. We no longer issue receipts as a matter of course, only on request. Given current computer technology, we wonder if it may be possible to discuss with you ways in which, by using such a system, we can maintain transparency and accountability as required under the regulations but waive the requirement for formal receipts.

Finally, Price & Newman advised that we should maintain an acknowledgement book as required under Part 4, Regulation 8. For the reasons outlined above, we would welcome further discussions with you on this matter.

Please contact me on 08 9321 1070 should you require further information.

Yours sincerely



JAMIE KRONBORG
DIRECTOR, NATIONALS WESTERN AUSTRALIA

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