

2025

ANNUAL REPORT TE PŪRONGO Ā-TAU

Presented to the House of Representatives under section 150(3) of the Crown Entities Act 2004

VISION **TE MOEMOEĀ**

Freedom in broadcasting without harm

PURPOSE **TE ARONGA**

Our purpose is to prevent harm to New Zealanders, while fairly balancing the broadcasters' right to freedom of expression and reflecting the values of New Zealand's liberal democratic society

OUR VALUES KO MĀTOU

In everything we do, we strive to:



Be independent

We are impartial and free from influence, both as an organisation and as individuals within the team.

Kia tū motuhake

Tū motuhake ai mātau, a rōpū, a takitahi, noho wātea ai i ngā awenga kē.



Act with integrity

We are honest and transparent, accountable for our actions, fair and consistent.

Mahi i runga i te ngākau pono

He pono, he mārāma mātou, whakapono ai ki te tika me te rite o a mātou mahi.



Embrace diversity

We value creativity, diversity and freedom of expression, and respect different perspectives and experiences.

Awahi i te rerenga kētanga

He mea nui ki a mātou te rerenga kē o te whakaputa whakaaro, ā, ka whakanuia ngā tirohanga me ngā wheako rerekē.



Work collaboratively

We work in partnership with our stakeholders and value the power of teamwork. We are open, accessible, respectful and we listen.

Ka mahi tahi

Mahitahi ai mātou me te hunga whai pānga, ā, piri pono ana ki te wariu o te mahitahi. Noho tuwhera ai mātou, māmā ki te torotoro atu, mōhio ki te whakatau me te whakarongo.



Earn respect

We hold ourselves to high standards both in our work and ethically. We earn trust and credibility through principled action.

Kia whakanuia

Pupuri ai mātou ki ngā pae rewa o a mātou mahi me o mātou mātāpono. Mā te tika o te mahi, ka riro ake te whakapono me te aro tūturu.



Be dynamic

We are resilient and proactive in the face of a changing environment. We are versatile and progressive in our work.

Kia tū kaha

He pakari, he kakama mātou i mua i te aroaro o tēnei ao hurihuri. He pūkenga, he kaikaha mātou i roto i a mātou mahi.

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MEMBERS

NGĀ MEMA O TE POARI



Susie Staley MNZM – Chair

Susie Staley is a partner at Staley Cardoza Lawyers in Dunedin and is an experienced director across a broad range of entities. She is currently the Chair of Save the Children NZ, retirement village operator Chatsford Management Ltd and Police Health Plan Ltd and is a Director at Retirement Income Group Limited and Lifetime Home Limited. Susie has previously been the Chair of Maritime New Zealand and ID Dunedin Fashion Inc and has been a board member of PGG Wrightson, Tower Ltd and Dunedin International Airport.

She was appointed as a Member of the New Zealand Order of Merit in December 2014 for services to governance and business.

Susie joined the BSA in October 2018 and was appointed as Chair in December 2021.



Pulotu Tupe Solomon-Tanoa'i

Pulotu Tupe is Chief Philanthropic Officer of the Michael and Suzanne Borrin Foundation, the Deputy Chair of Philanthropy New Zealand, and a member of the Pacific Justice Sector Programme Komiti. In addition to her professional and governance roles, the Samoan/Fijian Kiwi is the co-founder of Poporazzi Productions – which tells Pacific stories through video content and music.

Pulotu Tupe was recognised in 2020 as one of the University of Auckland's 40 under 40 and was the winner of the diversity category in the New Zealand Women of Influence Awards. In 2021, she was named as one of New Zealand's most Influential Lawyers by NZ Lawyer in the category of Human Rights, Advocacy and Criminal Justice.

In January 2024, Tupe was bestowed the chiefly title of Pulotu by her father's village, Malaemalu, Falealili, in a traditional Samoan 'saofa'i' – a ceremony that marks the formal acceptance into the circle of chiefs and orators of new matai (chiefs).

Pulotu Tupe joined the BSA in December 2021.



John Gillespie

John is an Auckland-based communications professional. He is the former Head of News and Current Affairs at Television New Zealand. During a long and successful tenure at the state broadcaster he produced a number of award-winning news and current affairs shows. After graduating with a communications degree in Australia he began his career back home in New Zealand as a journalist in regional television.

John joined the BSA in December 2021.



Aroha Beck

Aroha Beck is a Wairarapa-based lawyer and consultant, specialising in public law and regulatory systems. Her career has included senior legal roles at the Ministry for Primary Industries, Department of Internal Affairs, the Real Estate Authority, the Environmental Protection Authority, and Te Ohu Kaimoana, and teaching at Massey University. She is also a past member of the New Zealand Press Council (now known as the New Zealand Media Council).

He uri ia nō Tapuika.

Aroha joined the BSA in May 2022.



CHAIR'S REPORT TE PŪRONGO O TE TIAMANA

Tēnā koutou e te hunga e whai pānga ki ngā mahi papaho, ki a koutou hoki e pānui ana i ēnei kōrero, kā nui te mihi ki a koutou, ki a tātau.

Against the backdrop of another highly challenging year for broadcast media in Aotearoa, the Broadcasting Standards Authority has remained committed to our vision of freedom of expression in broadcasting without harm. After government consultation on several media reform proposals earlier this year, we hope the 2025/26 year will bring the changes necessary to continue this vision into the future. The current legislative model is, as it has been for over a decade now, obsolete and out of step with today's media landscape.

Complaint numbers have fallen since the early years of COVID-19, and this year we received fewer than 100 formal complaints for the first time since 1990/91. This may be a pendulum swing, but more likely signals a future trajectory under the current legislative model, as audiences and media content producers move away from linear broadcasting to increasingly online-only platforms.

As in previous years, the majority of our complaints in the last year have concerned news and current affairs broadcasts. The reduction in news programming in recent years has no doubt contributed to falling complaints numbers and highlights a concerning trend. It is vital, in the interests of a functioning democracy, that New Zealanders continue to have reliable, trusted and accessible news available to them. The proliferation of online 'news' from organisations and individuals that sit outside the BSA or

Media Council standards regimes means many people are getting their information from sources that are not bound to uphold any standards, including around accuracy, balance and fairness.

We have observed news media reviewing their procedures and experimenting with ways to improve public trust, which has fallen in recent years and been subject to many studies. News media are not alone and many government, public and private sector agencies have also experienced lower trust levels, particularly since the start of the decade. However, the results of this year's Verian Public Sector Reputation Index suggest this may be changing, with the BSA receiving its highest trust score in the eight years the survey has been run, and among the most improved ratings overall. Similar improvements have been seen for other public organisations in the sector including the Classification Office and NZ On Air. We at the Authority take this as a sign that we are fulfilling our mandate to provide a robust, transparent and fair complaints process, upholding the standards our communities expect of us.

In our pursuit of continuous improvement we have made changes this year to make our complaints process more accessible and understandable for the public, including videos that explain the basics of our system in plain language, and a rewrite of our complaint forms to make them more user-friendly. We have also updated our guidance on complaints unlikely to succeed, to support broadcasters to respond to complaints in an efficient and pragmatic way.

An external review this year by Associate Professor Peter Thompson, of a range of decisions made under the accuracy standard, confirmed the Authority is applying the standard appropriately and gave some useful guidance that we will take into account in future deliberations. Assoc Prof Thompson noted accuracy is a deceptively complex concept – while most people have strong ideas about what truth and objectivity look like, it is almost impossible for news media to report current affairs from a truly universal standpoint. Factors like framing – whose

voices are included, and whose are not – the terminology used, and even the choice of what stories to cover, all introduce elements of subjectivity to the way news is told and received by the audience. One person's truth is another person's propaganda and, while it is often straightforward for the Authority to tell one from the other, accuracy complaints can sometimes be more challenging than they appear at first glance.

This year we have continued to receive complaints about reporting on the Israel-Hamas conflict, some of which have been upheld, reinforcing the importance of careful reporting in times of fast-moving and often uncertain events. While broadcasters in New Zealand are entitled to rely on international reports for use in news bulletins, it is still important they check for the most up-to-date information available, and correct the record where events are misreported. Cuts across most local newsrooms have seen news teams under pressure and this can lead to an increased risk of mistakes being made.

At the end of this financial year we farewelled Pulutu Tupe Solomon-Tanoa'i at the conclusion of her term as board member. Pulutu has made a substantial contribution to the Authority in the last three and a half years, and we have been grateful for her wisdom and generosity of spirit. In July 2025, we welcome Karyn Fenton-Ellis MNZM to the board – Karyn comes with an extensive background as a broadcasting presenter and is a director of Te Akau Racing. We are looking forward to working with her.

*Ehara taku toa i te toa takitahi, he toa takitini.
My strength is not as an individual, but as a collective.*



Susie Staley MNZM
Chair



The proliferation of online ‘news’ from organisations and individuals that sit outside the BSA or Media Council standards regimes means many people are getting their information from sources that are not bound to uphold any standards, including around accuracy, balance and fairness.

OUR HIGHLIGHTS

Ō MĀTOU MAHI HIRAHIRA

COMPLAINTS RECEIVED¹

90

DECISIONS ISSUED

84

decisions responding to 94 complaints

UPHELD DECISIONS

8

decisions identifying breaches of standards by broadcasters

ORDERS

5

orders made in relation to 3 decisions

ENQUIRIES ADDRESSED

387

ENGAGEMENT

117

meetings, seminars and workshops with broadcasters and stakeholders engaging on standards and sector issues

PUBLIC AWARENESS

75%

of New Zealanders who consume broadcast media were aware of the BSA, with 64% aware they can make a formal complaint

BROADCASTER SATISFACTION

75%

of broadcasters surveyed rated BSA's services (including processes) as Good or Very Good, with 79% rating working relationships highly

BSA DECISIONS

5/5

decisions reviewed by an external expert with none wrongly decided

BSA PĀNUI

12

editions of the BSA Pānui were issued providing details of BSA decisions, research and news

MEDIA RELEASES

8

media releases about decisions, insights and research commissioned by the BSA

WEBSITE

50K

More than 50,000 users visited the BSA website for information on complaints, standards, decisions, news, research and reports

1. 'Complaints received' is the number of complaints referred to the BSA within the year (90). Because of the timeframes under the Broadcasting Act, and the time the BSA takes to make a determination and issue a decision, this figure differs from the number of complaints responded to under 'Decisions issued' (94).



OUR STRATEGIC CONTEXT

TŌ MĀTOU HOROPAKI RAUTAKI

OUR STRATEGIC CONTEXT

TŌ MĀTOU HOROPAKI RAUTAKI

The BSA is an independent Crown entity and quasi-judicial tribunal established by the Broadcasting Act 1989. We provide the public with a free and independent complaints service to determine whether broadcast content has breached standards. We are governed by a four-person board, which is supported and advised by a small team of eight staff.

We remain committed to reflecting the role Te Tiriti o Waitangi plays in shaping Aotearoa New Zealand. We also seek cultural advice to inform decisions affecting Māori, involving questions of tikanga, or involving other cultural considerations; we provide staff with the opportunity to learn more about te reo and te ao Māori; and we have a long-term plan to increase the cultural capability of staff, Authority members and the organisation.² We also seek to understand the diverse communities that make up broadcast audiences in New Zealand, so we can ensure we are reflecting public expectations in our decisions. In September 2024 we published the results of research into harm experienced by diverse communities from media, which showed 75% of respondents felt offensive,

discriminatory or controversial views were a problem in New Zealand and that around half avoided television or radio due to content they found offensive.

With media reform proposals under active consideration by the Government, we continue to hope for legislative change that will bring some relief to local content producers and update our legislation that is now more than 35 years old. An Act written in the pre-internet age is not suitable for regulating the media of today and the disparities between traditional broadcasters and online media are only becoming starker with each passing year. A complaints-based process that takes several months to complete is an ineffective means of preventing harm caused by inaccurate or otherwise irresponsible reporting, which can travel around the world in the time it takes a person to file a complaint.

We continue to work closely with our monitoring agency Manatū Taonga Ministry for Culture and Heritage, as it progresses its work on media reform. In the meantime, we will continue to work with our existing legislation, operating as efficiently and effectively as we can in the ever-changing media environment. Our focus in the past year on improving the accessibility of our complaints process, removing any barriers and making it easy for people to use our services has yielded positive results, and our ongoing work programme will build on this success.



An Act written in the pre-internet age is not suitable for regulating the media of today and the disparities between traditional broadcasters and online media are only becoming starker with each passing year.

2. As with previous years, major headings in this Annual Report are bilingual. This year we have switched the order with English appearing first. This reflects latest guidance from Manatū Taonga Ministry for Culture and Heritage to enhance accessibility for readers with language processing issues and those dependent on screen readers, which are not yet sufficiently effective in reading out te reo Māori

STRATEGIC FRAMEWORK

TE ANGA RAUTAKI



Sector vision

Ki te puāwai te ahurea, Ka ora te iwi | Culture is thriving, The people are well



BSA vision & purpose

Our vision is freedom in broadcasting without harm

Our purpose is to prevent harm to New Zealanders, while fairly balancing the broadcasters' right to freedom of expression and reflecting the values of New Zealand's liberal democratic society



Overarching outcome/goal

What we intend to achieve:

New Zealanders can confidently engage with broadcast content that does not cause harm



Impacts over time

How we contribute and influence:

- ▶ Providing an efficient complaints service which is accessible, agile and modern
- ▶ Making decisions about complaints that are fair, clear, robust and timely
- ▶ Ensuring decisions reflect the culture, attitudes and values of our diverse communities
- ▶ The standards and decisions are fit for purpose in a changing media environment
- ▶ Engaging with and educating broadcasters so that they understand and meet their standards obligations
- ▶ Engaging with and educating the public so they make informed decisions and safely manage broadcast content in their homes
- ▶ Working collaboratively on regulatory sector reform which reduces the risk of harm, protects free speech and promotes a healthy broadcasting industry



Measuring our impact

How we know we are influential:

- ▶ The public are aware of the broadcasting standards system
- ▶ Broadcasters and the public understand the standards
- ▶ Broadcasters and the public have a high level of trust and confidence in the system
- ▶ The public are aware of and use the tools available to safely manage broadcast content
- ▶ Broadcaster conduct, practices, policies and/or procedures are improved following the issue of a decision
- ▶ Our decisions reflect the attitudes and values of our diverse liberal democratic society



Activities & services

How we deliver:

Oversight and development of the broadcasting standards system

We oversee the broadcasting standards regime, work with broadcasters and others to set clear broadcasting standards, keep codes under review to reflect the contemporary environment, issue guidance, and undertake research which is relevant to the broadcasting standards regime

Complaints determination

We make determinations on breaches of the Code of Broadcasting Standards and aim to offer an efficient service and issue robust, soundly reasoned, timely decisions that reflect the boundaries between freedom of expression and harm

Engagement and education

We engage with, and educate, the public and broadcasters so that they understand and can use the protections and guidance provided through the broadcasting standards system



**OUR PERFORMANCE
STORY**

**TŌ MĀTOU PŪRĀKAU
WHAKAATURANGA**

OUR PERFORMANCE STORY

TŌ MĀTOU PŪRĀKAU

WHAKAATURANGA

In this section we set out our achievements against the objectives in our strategic framework (page 10) and demonstrate how we have delivered against the impacts we are seeking to achieve through our three core activities: complaints determination, oversight and development of the broadcasting standards system, and engagement and education.

The next section reports on the measures we have set and how we know we are succeeding. The final section sets out our achievements against the performance measures and budget set out in our Statement of Performance Expectations for the period ended 30 June 2025.

Below: Signing a memorandum of understanding with Vanuatu's Telecommunications, Radiocommunications and Broadcasting Regulator.



COMPLAINTS DETERMINATION

TE WHAKATAUNGA O NGĀ KŌAMUAMU

Impacts



An efficient, accessible, agile and modern complaints service



Fair, clear, robust and timely decisions on complaints, that reflect the changing media environment, and culture, attitudes and values of our diverse communities



Public make informed decisions and safely manage broadcast content in their homes

Dealing with complaints that broadcasters have breached broadcasting standards is at the heart of our work. Most complaints go to the broadcaster first, and may be referred to the Authority if the complainant is not satisfied with the broadcaster's decision.

We have impact through ensuring our decisions are of a high quality and are fair, clear, robust and timely, as summarised in our strategic framework (page 10). Decisions must reflect appropriate boundaries between freedom of expression and harm, in the context of a changing media environment. They serve as a source of guidance to broadcasters and the public about how the standards apply and should reflect the culture, attitudes and values of our diverse communities.

Through our decisions we aim to maintain a high level of trust and confidence in the broadcasting standards system and empower New Zealanders to make safe choices when watching or listening to media.

Overview

We received 90 formal complaints this year, a 31% decrease from 130 in 2023/24 and a little over half the 169 received in the previous year. After high numbers in the early years of the COVID-19 pandemic, complaint numbers have trended downwards to the lowest we have seen since

the early 1990s. This is the first time complaint numbers have fallen below 100 since the 1990/91 year, shortly after the BSA was established. This reflects the maturity of our co-regulatory system – broadcasters have a clear understanding of the standards and a strong commitment to upholding them – but also the declining relevance of a complaints-based system that only targets linear television and radio.

This year the Authority issued 84 decisions on 94 complaints, of which 8 (8.9%) were upheld. This is up from 4.7% last year, but remains lower than the 14% figure four years ago and the generally higher numbers prior to that. This further indicates a general improvement over recent years in broadcasters' compliance with their standards obligations.

Although we have had fewer referrals this year, we know our broadcasters still field large volumes of complaints, and the relatively low volume that is escalated to us reflects the care and attention with which complainants are treated. With a lower complaints volume, we have been able to devote extra effort towards guidance and resources to support complainants and broadcasters to navigate the system and help divert complaints that are unlikely to succeed.

Complaint themes

While complaint numbers have been lower overall, the majority have continued to come from news and current affairs broadcasts.

Consistent with previous years, accuracy was the standard cited most often, in around 70% of complaints, followed by balance and fairness. Offensive and disturbing content, and discrimination and denigration, rounded out the top five, also following familiar patterns. Of the eight upheld decisions this year, five concerned breaches of the accuracy standard. An external review of a selection of the Authority's recent decisions on accuracy provided assurance that the often complex issues raised under this standard are being addressed appropriately, as well as some additional guidance for future decision making.

A detailed breakdown of this year's complaints is provided in appendices 1 and 2 and the infographics on pages 14–17.

COMPLAINTS OVERVIEW

TIROHANGA WHĀNUI KI NGĀ AMUAMU

We determined **94** complaints
and issued **84** decisions

		2025	2024
Total enquiries	↓ 36.9 %	387	614
Formal complaints received ³	↓ 31.0 %	90	130
Decisions issued	↓ 20.7 %	84	106
Complaints determined	↓ 21.6 %	94	120



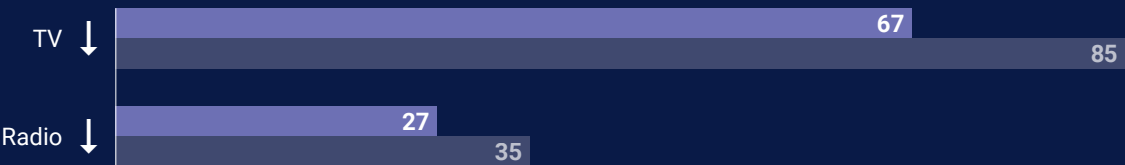
Upheld	8	9.5 %
Not upheld	67	79.8 %
Declined to determine	9	10.7 %

3. 'Formal complaints received' is the number of complaints referred to the BSA within the year (90). Because of the timeframes under the Broadcasting Act, and the time the BSA takes to make a determination and issue a decision, this figure differs from the below 'Complaints determined' figure (94)

NUMBER OF COMPLAINTS BY BROADCASTER TYPE

By number of complaints determined in 2024/25

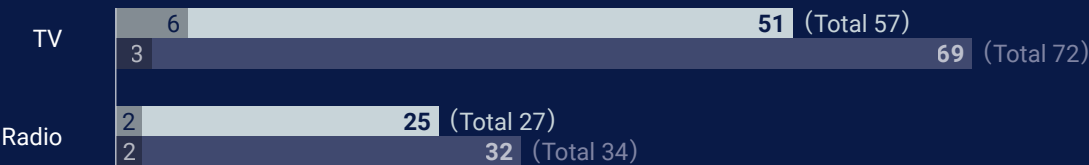
2025
2024



COMPLAINT OUTCOME BY BROADCASTER TYPE

By number of decisions finding a breach of standards in 2024/25

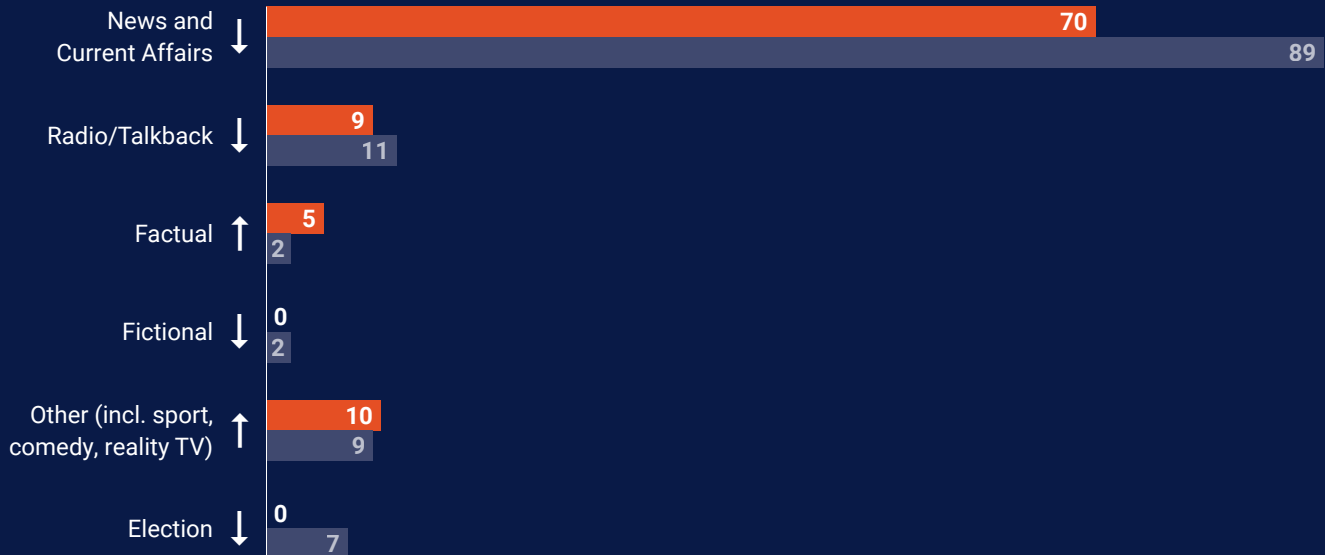
Upheld Not upheld 2025
Upheld Not upheld 2024



MOST COMPLAINED ABOUT PROGRAMME GENRE

By number of complaints determined in 2024/25

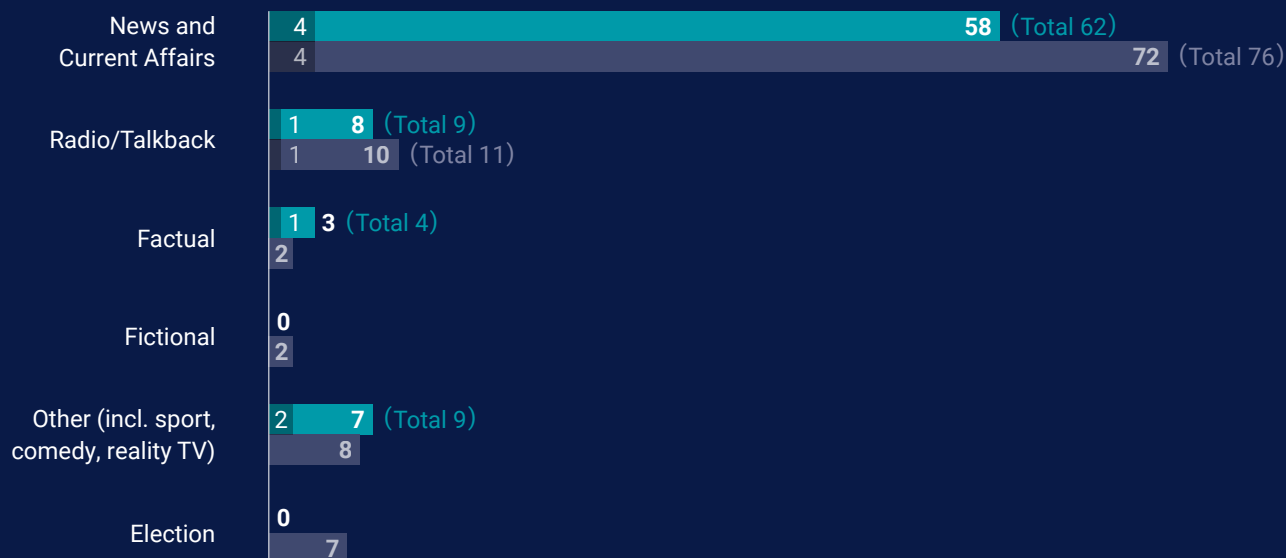
2025
2024



COMPLAINT OUTCOME BY PROGRAMME GENRE

By number of decisions finding a breach of standards in 2024/25

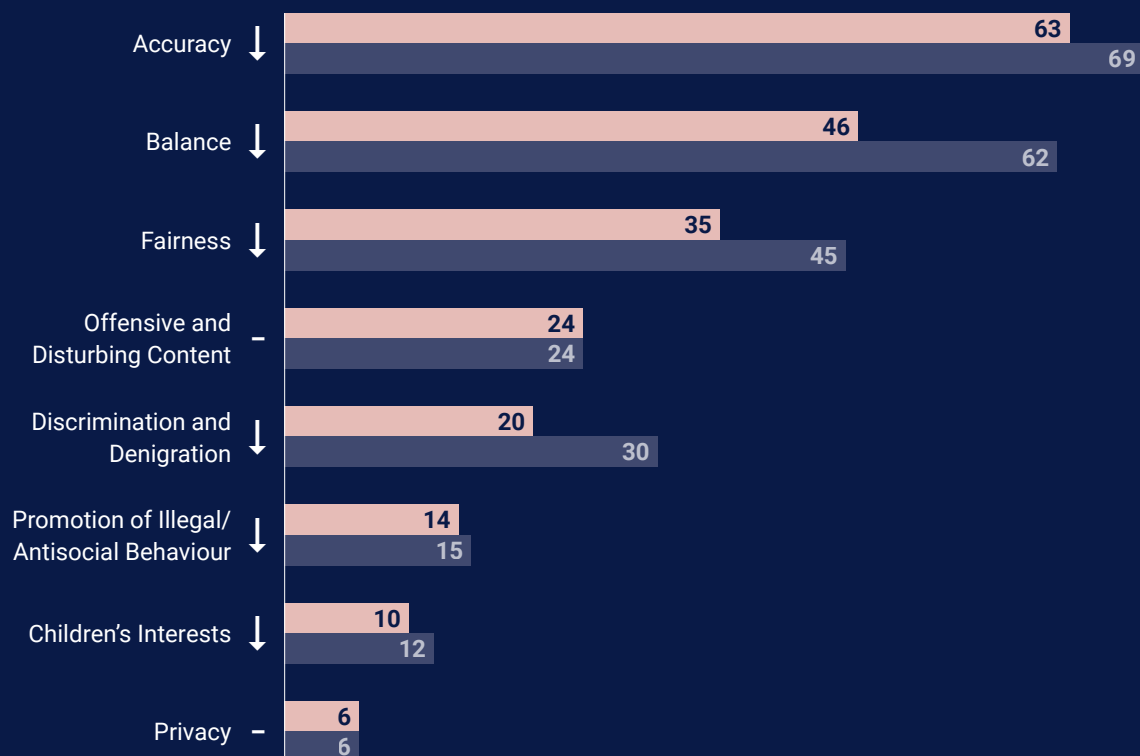
Upheld Not upheld 2025
Upheld Not upheld 2024



MOST COMPLAINED ABOUT STANDARD

By number of complaints determined in 2024/25

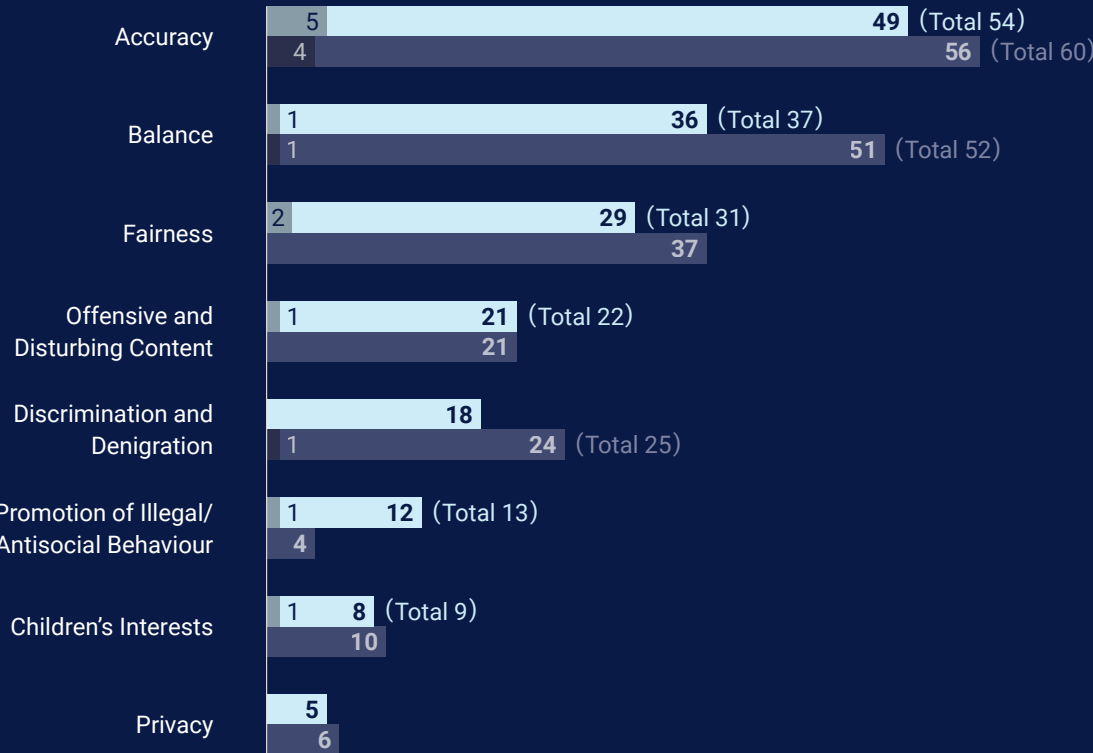
2025
2024



COMPLAINT OUTCOME BY STANDARD

Number of decisions finding a breach of the standard in 2024/25

Upheld	Not upheld	2025
Upheld	Not upheld	2024



DECISIONS REFLECTING OUR CHANGING MEDIA ENVIRONMENT AND CULTURE, VALUES AND ATTITUDES OF DIVERSE COMMUNITIES

In this section we review the complexity of some of the major issues and themes the BSA has tackled this year.

Reporting on the Israel/Hamas conflict

News and other broadcast content about the Israel/Hamas conflict and the situation in Gaza was considered in 20 decisions – almost a quarter of all decisions issued this year.

Of the 20 decisions:

- ▶ Eighteen considered accuracy (almost 30% of the total 63 accuracy complaints determined during the year).
- ▶ Sixteen considered allegations that reporting was unbalanced or biased (35% of the 46 balance complaints determined).
- ▶ Three decisions were upheld under accuracy – with two being split decisions – demonstrating both the complexity of these issues, and that broadcasters are generally doing a good job of reporting on this subject.
- ▶ None were upheld under balance, recognising the wealth of coverage available over the period of interest. Where there is a high level of reporting on an issue, audiences can reasonably be expected to be aware of the main perspectives on the conflict, even if they are not covered in a specific broadcast.

The volume of complaints reflects the public's concern about (and public interest in) the conflict, and more broadly ensuring accurate and balanced reporting on national, international and geopolitical issues of importance.

The decisions also demonstrate the challenges for New Zealand broadcasters in reporting on a complex and sensitive topic with almost daily developments – relying heavily on overseas outlets for information as it comes to light, in a different time zone and in the absence of journalists on the ground reporting first-hand.

'Antisemitic violence' in Amsterdam

These challenges were a key feature of two of the upheld decisions: *Minto (on behalf of Palestine Solidarity Network Aotearoa) and Television New Zealand Ltd* (2025-002) and *Jervis & Robertson and Television New Zealand Ltd* (2024-103).

Two 1News bulletins on 9 and 15 November 2024 reported on violence surrounding a football match between Amsterdam's team Ajax and Israel's Maccabi Tel Aviv, which received widespread international coverage as Dutch officials and other world leaders condemned the 'antisemitic violence' against Israeli fans. As more information became available from overseas outlets, it was evident the Maccabi fans also played a role in the violence, for example participating in racist, provocative chants – including allegedly glamorising Israel's actions in Gaza – and tearing down Palestinian flags.

The 9 November broadcast included a trailer reporting 'antisemitic violence', 'disturbing' footage of violence 'against Israeli fans', described by Amsterdam's mayor as 'an explosion of antisemitism', and a pre-recorded BBC item.

TVNZ upheld one aspect of the complaint over mischaracterised footage in the trailer and introduction. This was originally reported as showing Israeli fans being attacked, but later corrected by Reuters and other outlets as showing Israeli fans chasing and attacking a Dutch man.

The Authority went a step further, finding:

'The footage contributed to a materially misleading impression created by TVNZ's framing of the events, with an emphasis on antisemitic violence against Israeli fans without acknowledging the role of the Maccabi fans in the violence – despite that being previously reported elsewhere.'

The Authority was split on whether TVNZ made reasonable efforts to ensure accuracy – the majority found the background was highly sensitive and more care should have been taken to not overstate or adopt, without question, the antisemitic angle. The minority considered it reasonable for TVNZ to rely on Reuters, the BBC and Dutch officials' statements, in a story developing overseas in which not all facts were clear at the time of broadcast.

However, all agreed TVNZ should have issued a correction when it became aware of the mischaracterised footage, so the action taken by TVNZ was insufficient – but publication of the BSA’s decision provided adequate remedy.

In a separate, unanimous decision, the Authority upheld two complaints about the 15 November item. This reported, ‘Thousands of police are on the streets of Paris over fears of antisemitic attacks...after 60 people were arrested in Amsterdam last week when supporters of a Tel Aviv football team were pursued and beaten by pro-Palestinian protesters’.

TVNZ acknowledged the item ‘lacked the nuance’ of earlier reporting on Amsterdam, by not mentioning the role of the Maccabi fans in the violence.

The Authority agreed, finding the framing and focus was careless, noting ‘the role of both sides in the violence had been extensively reported’ by 15 November. TVNZ also aired the mischaracterised footage again, not realising Reuters had issued a correction several days earlier.

The Authority concluded TVNZ took insufficient action to remedy the breach: ‘The broadcaster accepted more care should have been taken, but did not appear to have taken any action in response, or made any public acknowledgement of the inaccuracy.’

Striking an appropriate balance – freedom of expression vs harm

The BSA’s challenge is to strike an appropriate balance between recognising the value and public interest in reporting, and preventing undue harm. Protecting freedom of expression and not delving inappropriately into broadcaster’s editorial decisions (for example which aspects of, or views on, the conflict to include in each story) is important, while also ensuring audiences are not

left unable to form their own views, or misled on important issues, including through the omission of relevant context.

This was the crux of the third upheld decision (by majority), *Al-Jiab and Television New Zealand Limited* (2024-041).

The complaint alleged reporting on *1News Tonight* regarding an Israeli strike on Iran was misleading, as it described a prior Iranian strike as ‘unprecedented’, implying it was unprovoked, and this was compounded by omitting to mention an earlier Israeli strike on an Iranian consulate building in Syria.

The majority agreed and upheld the complaint, finding the broadcast created a misleading impression of Iran’s actions through use of the term ‘unprecedented’, inclusion of comments suggesting Israel’s strike was a proportionate response, and editing of comments from the Iranian Foreign Minister in a way that rendered them unclear. The minority considered viewers were likely to be aware of the background to Iran’s strike and unlikely to be misled in the context, including the broadcast’s focus on ‘tit-for-tat’ strikes in the Middle East.

In the remaining 17 decisions about the Israel/Hamas conflict, the Authority found no standards were breached, and freedom of expression and public interest outweighed any potential harm, or meant it was appropriate to decline to determine the complaints. Examples included:

- Q+A interviews with the Israeli Ambassador to New Zealand (21 April 2024) and the head of the Palestinian Delegation to New Zealand (5 May 2024) were found not to have breached standards. Four complainants alleged that: statements made by the Israeli Ambassador and the presenter were inaccurate; the presenter did not push back hard enough on the Ambassador; the interviews did not provide balance; and the 21 April interview was unfair to Hamas, offensive,



The Authority noted the high public interest in current affairs coverage of the Israel/Hamas conflict and the valuable expression contained in the interviews, finding any harm caused was insufficient to outweigh the broadcaster’s right to freedom of expression and the audience’s right to hear, and judge for themselves, the arguments of the Israeli government.

and discriminatory. In a detailed decision, the Authority noted the high public interest in current affairs coverage of the Israel/Hamas conflict and the valuable expression contained in the interviews, finding any harm caused by the relevant broadcasts was insufficient to outweigh the broadcaster's right to freedom of expression and the audience's right to hear, and judge for themselves, the arguments of the Israeli government. (*Pack-Baldry & Others and Television New Zealand Ltd* (2024-040))

- ▶ Two complaints alleged 1News inaccurately stated, '[The International Court of Justice (ICJ)] so far has said it's plausible that genocide is happening on the ground in Gaza' – as the court's ruling only stated Palestinians had plausible rights to be protected from genocide, rather than finding genocide was plausible. The Authority did not consider the statement was materially misleading, given the legal technicalities, continued debate around the ICJ's 'plausibility' test, and the context of the item (*Vincent & Smith and Television New Zealand Ltd* (2024-043)).

Smith appealed this decision in the High Court, arguing (among other claims) that the decision was 'plainly wrong' and the BSA was biased. The appeal was dismissed in July 2025, finding the Authority's conclusions were reasonably available, and there was no evidence of any bias in its decision making. (*Smith v Television New Zealand Ltd* (CIV-2024-485-765 [2025] NZHC 1985))

- ▶ The Authority declined to determine two complaints that: an RNZ News item should not have included comment from Israeli Prime Minister Benjamin Netanyahu without reference to his crimes, as it was offensive and antisocial to promote 'war criminal excuses' and 'discriminatory against his victims'; and showing a Palestinian flag in a montage of crowd shots at a football match was 'disturbing and offensive content and out of context'. The Authority found these were matters of editorial discretion/personal preference and identified no issues of potential harm requiring the Authority's intervention. (*Parsons and Radio New Zealand Ltd* (2024-064) and *Johnson and Television New Zealand* (2025-001))

Offensive and disturbing content complaints

The purpose of the offensive and disturbing content standard is to protect audiences from viewing or listening to broadcasts that are likely to cause widespread disproportionate offence or distress, or undermine widely shared community standards. Attitudes towards taste and decency differ widely and continue to evolve in our diverse society. This year the Authority considered 24 complaints under the offensive and disturbing content standard, covering a range of content from offensive language to depictions of nudity, sexual content or other behaviour considered rude or offensive.

One decision upheld

The Authority recognises offence is subjective and the feelings of the particularly sensitive cannot dictate what can be broadcast – particularly where the audience is provided with tools enabling them to choose and control their own and their children's viewing or listening. Where broadcasters have used appropriate classifications, advisories, and warnings, and have scheduled programmes responsibly, complaints under this standard are less likely to be upheld.

This year marked the first, and so far only, complaint the Authority has upheld under the offensive and disturbing content standard (which replaced the 'good taste and decency' standard in July 2022). This was: *Milina and Discovery NZ Ltd* (2024-029). This decision addressed the broadcast of three separate promos for *Quiet on Set: The Dark Side of Kids TV*, *Paper Dolls* and *The Playboy Murders* during a broadcast of family movie *Scoob!*

The broadcaster upheld the complaint at first instance, acknowledging the promos were unsuitable for screening during *Scoob!* The Authority agreed, noting sexual and violent themes in the promos (such as abuse and murder) went beyond expectations of the host programme and its PG-VL (parental guidance recommended – contains violence and language may offend) classification. It also found action taken by the broadcaster in response to the breach was insufficient. But it considered the issue of the BSA's decision was sufficient to notify the breach of standards, censure the broadcaster and provide guidance about the importance of correctly classifying and scheduling promos during programmes aimed at families and children.





The Authority recognises offence is subjective and the feelings of the particularly sensitive cannot dictate what can be broadcast – particularly where the audience is provided with tools enabling them to choose and control their own and their children’s viewing or listening.

Offensive language

The increasingly common use of some words has made them less likely to surprise or offend a significant number of listeners. The Authority undertakes regular research into offensive terms to assist in assessments of their likely impact, and plans to undertake this research again in 2025/26.⁴

In 2024/25, changes in the perceived offensiveness of words (as identified in our research) contributed to decisions not to uphold a complaint about describing drivers who use mobility car parks illegally as ‘arseholes’ (*Beck and Television New Zealand Limited* (2024-084)) and a complaint about an interview where someone was described as ‘a GC’ and a ‘good [beep]’ (*Humphries and Television New Zealand Ltd* (2024-059)).

The presence of language warnings was influential in other decisions not to uphold complaints about offensive language. For example, the Authority did not uphold a complaint about an episode of *It’s Personal with Anika Moa*, which included the f-word and other swear words. In the context, the inclusion of a ‘colourful language’ warning was found to provide sufficient opportunity for viewers to decide whether to listen to the broadcast (*Hall and Radio New Zealand Ltd* (2025-016)).

Another complaint, about offensive language and sexual themes in an episode of *New Zealand Today*, was not upheld following consideration of context including its 16-LSC classification (advisory for language, sexual content, and content that may offend), and it having been preceded by a full-screen warning, with the classification and advisory labels repeated after each advertisement break (*Bowie and Discovery NZ Ltd* (2024-027)).

A broad range of subjects addressed

Other complaints addressed under this standard covered a broad range of subjects demonstrating the breadth of its application. These included a host holding a cucumber in a way that could be ‘likened to a man holding an erect penis’ (*Kilkenny and Television New Zealand Ltd* (2025-004)); a competition promo with pixelated nudity (*Pepping and Discovery NZ Ltd* (2025-021)); challenging comments about children’s car seat use (*Singh and NZME Radio Ltd* (2024-089)); crude or rude comments about politicians/public servants (*Cable and Television New Zealand Ltd* (2024-034), *Grant and NZME Radio Ltd* (2024-061) and *Grant and NZME Radio Ltd* (2025-020)); clips of men urinating in bushes (*Brown & Sloog and Discovery Ltd* (2024-049)); references to killing chickens in a children’s story (*Dickie and Radio New Zealand Ltd* (2024-032)); a reference to using methamphetamine to stay awake (*Hailes-Paku and NZME Radio Ltd* (2024-048)); comments about breaking lockdown rules (*Mayes and NZME Radio Ltd* (2025-015)); depiction of abuse at Dilworth School (*Pui & BH and Television New Zealand Ltd* (2024-038)); and issues of tikanga observance in connection with reporting on a tangihanga (*WM and Television New Zealand Ltd* (2024-011)).

None of these situations were considered, in their relevant contexts, likely to cause widespread disproportionate offence or distress or to seriously undermine widely shared community standards.

To see the specific deliverables and targets relevant to this activity, refer to ‘Output: Complaints Determination’ on page 45.

4. Our last such review is available on our website: Broadcasting Standards Authority, ‘[Language that may offend in broadcasting](#)’ (2022)

Concerns over accuracy

Since 2018/19, the broadcasting standard most often raised by complainants has been accuracy. This year is no different, with 63 accuracy complaints making up over two-thirds of all formal complaints. Out of 54 decisions under accuracy, five were upheld, representing an uphold rate of 9% (up from 7% in 2024).

A plethora of subject matters

This year's accuracy complaints covered diverse topics. Like previous years, the main subjects were news and current affairs programmes. However, we also received complaints about factual content in programmes such as *Country House Hunters* (*Williams and Television New Zealand Ltd* (2024-039)), *James Must-a-pic His Mum a Man* (*Mustapic and Television New Zealand Ltd* (2024-037)), and the *DUKE Quiz* (*Lehany and Television New Zealand Ltd* (2024-100)).

A significant portion concerned news coverage of national social and political issues, some requiring the Authority to grapple with complex or contentious issues. Topics included:

- ▶ the Treaty Principles Bill (*Rush and Television New Zealand Ltd* (2025-003) and *Foster and Television New Zealand Ltd* (2024-101))
- ▶ the cost of replacing the Interislander ferries (*Watkin and Radio New Zealand Ltd* (2025-006))
- ▶ a funding package for Pharmac (*Powell and Television New Zealand Ltd* (2024-062))
- ▶ the results of a study examining the NCEA maths and English results of primary school teachers (*Daly and Radio New Zealand Ltd* (2024-052))
- ▶ extreme weather events (*Wishart and Discovery NZ Ltd* (2024-086) and *Wishart and Television New Zealand Ltd* (2024-087))
- ▶ dog attacks (*Mooney and Television New Zealand Ltd* (2024-099))

- ▶ polling around racial tensions (*Neal and Television New Zealand Ltd* (2024-078))
- ▶ live animal exports (*Forrest and Television New Zealand Ltd* (2024-050))
- ▶ the former Ivon Watkins-Dow chemical plant in New Plymouth (*Gibbs and Radio New Zealand Limited* (2024-081)).

The most complained about international news topic was the Israel/Hamas conflict (as per 'Reporting on the Israel/Hamas conflict', above).

Immaterial inaccuracies and the importance of context

The purpose of the accuracy standard is to protect the public from being significantly misinformed. Like last year, many complaints concerned immaterial inaccuracies: technical or other points unlikely to significantly affect the audience's understanding of the broadcast overall. A prevalent theme was the need to consider the broadcast as a whole. Alleged inaccuracies must be viewed in their context. For example:

- ▶ *Anderson and Television New Zealand Ltd* (2024-080) concerned a brief report of a study which found low-carbohydrate diets may increase the risk of developing type two diabetes because people often replaced the carbohydrates with unhealthy fats. The Authority found the statement complained about, that 'low-carb fad diets can increase a person's risk of developing type two diabetes by 20%', needed to be viewed in light of the overall broadcast. In context, the statements did not suggest low-carbohydrate diets in general increase one's risk of developing type two diabetes, nor that all low-carbohydrate diets are fads. As such, the relevant statements would not have misled viewers.
- ▶ *Xiao and Radio New Zealand Ltd* (2025-014). The complainant said it was inaccurate to state 'a lot of countries have banned loot boxes'. The Authority found the statement's underlying message may have led the audience to believe 'many countries have banned loot



Many complaints concerned immaterial inaccuracies: technical or other points unlikely to significantly affect the audience's understanding of the broadcast overall. A prevalent theme was the need to consider the broadcast as a whole.

boxes and New Zealand may be falling behind'. However, in the context of the five-minute interview about a new secondary school programme aiming to 'save secondary school students from picking up problem gambling habits from video games', the statement was not a material point of fact.

- ▶ *McGlone and Television New Zealand Ltd* (2024-074) concerned a *1News* segment on the dangers of crossing sand bars, where a Coastguard representative said, 'We recommend crossing the [sand] bar at high or low tide, so we can try and take the current out of the equation'. While the statement appeared inconsistent with other Coastguard advice on bar crossings, the Authority considered that in the context of the broadcast, there were reasonable arguments for finding the statement was not materially inaccurate. The segment's overall emphasis was on the dangers and complexity in crossing sand bars, and surrounding comments contextualised the statement by outlining that various factors are relevant.
- ▶ *O'Driscoll and Television New Zealand Ltd* (2024-065). The complainant submitted it was inaccurate for a *Seven Sharp* reporter to state actor Temuera Morrison's latest

film was set 'amid a nationwide confiscation of Māori land'. In the context of an interview with Morrison centred on his acting career and the film, the alleged inaccuracy was found not to be material or misleading.

However, in *Bayliss and Central FM Ltd* (2024-092), the broadcaster considered the error in question was minor in terms of the overall broadcast – but the Authority disagreed and upheld the complaint.

The broadcast was a discussion with the Chair of the Tukituki Water Security Project after the project was included on the Fast-track Approvals Bill's list of projects. Throughout the broadcast, the 22 hectares of Department of Conservation land needed for the dam project was described as 'only stewardship land', when, in fact, approximately 93% of it has 'conservation park' status. The Authority considered the error was likely to significantly affect the audience's understanding of the broadcast: the land and its status were a central and important feature of discussion; the error was repeated six times; and while the interview's signalled purpose was to inform listeners about what was 'going on' with the project, the programme could also reasonably be seen as promoting the ongoing project.

External review of decisions – accuracy standard

The BSA invited Associate Professor Peter Thompson, of Te Herenga Waka | Victoria University of Wellington, to independently review five decisions issued by the Authority involving the accuracy standard. The objective was to assess whether the BSA's reasoning, processes and/or interpretations of the standard were appropriate and reasonable.

The decisions involved complaints about: televised interviews with the Israeli Ambassador and Palestinian Delegation head; a broadcast that included a description of US President Biden's peace plan as involving Israel 'withdrawing from Gaza'; a radio interview with a New Zealand Israeli soldier; a Coastguard statement about crossing a bar at low tide; and a talkback radio show that mischaracterised the equity adjuster score used to prioritise surgeries.

Assoc Prof Thompson concluded the BSA conducts its responsibilities under the Broadcasting Act 'with appropriate diligence and general consistency'. Overall, he endorsed the Authority's decisions and agreed with the decisions to uphold, or not uphold, each complaint.

The Authority's deliberations evidenced 'careful and systematic application of the accuracy standard', Assoc Prof Thompson found. He noted that, in several instances, this has entailed the sourcing of substantial supporting reference material as well as citations of previous BSA determinations where these provide relevant guidance.

He offered suggestions on areas which could have been further developed in the decisions, including relating to:

- ▶ distinguishing fact from opinion
- ▶ reasonable efforts to ensure accuracy, and
- ▶ requirements to correct inaccuracies.

He also offered insights about the complexity of ascertaining accuracy in practice, highlighting the challenges for both the media and the Authority in upholding this standard in their respective roles.

This external review was conducted as part of our ongoing research agenda and will be considered in future decisions where it is relevant to the Authority's decision making.

OVERSIGHT AND DEVELOPMENT OF THE BROADCASTING STANDARDS SYSTEM

TE WHAKAHAERE ME TE WHANAKETANGA O TE PŪNAHA WHANONGA PĀPĀHO

Impacts



Broadcasting standards are fit for purpose in the modern media environment



Broadcasters understand and meet their standards obligations



Public make informed decisions, safely manage broadcast content at home and can access the complaints system



Regulatory sector reform reduces risks of harm, protects free speech and makes sense to audiences

Part of our role as regulator is to ensure our broadcasting standards remain fit for purpose, and that they are being applied in accordance with evolving community standards. We regularly conduct research, consult broadcasters and other stakeholders, and observe changes in complainant and broadcaster satisfaction surveys to look for ways the standards can be clarified or updated to reflect audience expectations.

Cognisant of the time and effort broadcasters put into responding to complaints, we regularly review our guidance on complaints unlikely to succeed and update it where we identify emerging trends or issues raised by current events. This year we updated the guidance to address complaints about the depiction of LGBTQIA+/rainbow communities and to explain the balance standard does not generally apply to brief news updates.

This year, we commissioned research into what drives public trust – or lack of trust – in media in New Zealand, with the findings due for publication in 2025. The last decade has seen public trust in media fall globally and, while some of this has been driven by geo-political events,

it is of concern to us as a media regulator. Our research combined a qualitative study including interactive tasks and focus groups, and a quantitative survey of more than 1,000 New Zealanders to find out what they expect from media, and what happens when those expectations aren't met.

The intent of this research was not to single out any media, or offer armchair criticism to a sector that is facing significant challenges. Our hope is that it will take the conversation forward and offer some practical ways media can reassert themselves as trusted sources of information. Audiences may also find it interesting to see how their views compare to those expressed by our research participants. Our research on public attitudes to media helps to inform our review and application of broadcasting standards, which evolve and change with community expectations.



Presenting to media law students at AUT

Case study: Playing an active part in the regulatory reform process

Our jurisdiction has not been substantively amended since our Act was created in 1989. While a lot of Nineties fashions have come back in trend, the ways consumers access news and entertainment media are unrecognisable compared to that time. Media business models have also been upended – local broadcasters pay substantial levies to the Authority each year despite falling numbers of complaints and the clear evidence that harm in media is primarily occurring in non-broadcasting channels.

In early 2025, the Government consulted on five proposals for media reform. One of these was for changes to the regulatory system, to introduce a modern and efficient regulator, with the goal of reducing fragmentation and providing a fairer playing field for

different types of media organisations. By the end of the financial year no decisions had been made on whether this proposal would progress, but we have continued to work closely with our monitoring agency Manatū Taonga Ministry for Culture and Heritage to provide robust advice about the consequences of our continuing to operate under obsolete legislation.

This year's complaint numbers, down 31% on last year and 47% from the year before, show our sphere of influence is shrinking. A robust local media ecosystem, and public trust in media and public institutions, are critical in a well-functioning democracy. Appropriate regulation of media contributes to trust levels and ensures our communities have access to accurate and reliable information about issues that affect them.



Sharing BSA research findings in an interview on Radio 531pi

BROADCASTER SATISFACTION SURVEY

A successful co-regulatory framework calls for constructive professional relationships with broadcasters. In meeting our responsibility to determine complaints referred to us, while also supporting broadcasters in meeting their obligations, we strive to strike an appropriate balance. Our biennial broadcaster satisfaction survey helps us understand how broadcasters view our processes, services and working relationships.

In this year's survey, overall findings remain positive, with improvements from previous years in several areas.

Based on feedback received, we will focus on consulting broadcasters on their preferred methods of sharing views; ongoing consultation over research topics; opportunities for further training sessions; and ongoing delivery of video training tools and other resources.

Results of our 2024/25 survey of broadcasters include:

79%

rated their working relationships with the BSA as 'good' or 'very good'.

All 4

of the respondents who had a complaint determined by the BSA in the last year rated the process as 'good'.

80%+

rated general information provided by the BSA highly, with a notable lift in those sourcing information from our new online training resources.

88%

are satisfied with the BSA website, up from 84% in 2023.

All

agreed the Code of Broadcasting Standards is a helpful source.

PUBLIC AWARENESS SURVEY

Every two years the BSA commissions a survey measuring the percentage of New Zealand consumers of broadcast media who are aware of the BSA and that they can make a formal complaint. We also include questions on awareness of tools available to block content (filtering technology).

The Authority will use the findings to inform its ongoing education and engagement work, and work with broadcasters, to ensure audiences are aware of the BSA, can access the complaints system, and know how to use filtering technology if they choose to.

Key findings from the 2025 survey include:

75%

of those surveyed are aware of the BSA.

64%

are aware they can make a formal complaint.

88%

are aware they could take a course of action that would lead them to finding out how to make a formal complaint. This includes large majorities among Māori (89%), Pacific Peoples (86%) and Asian (86%) respondents.

Māori, Pacific Peoples and Asian respondents are less aware of the BSA than New Zealand Europeans.

Asian respondents are the least aware of the ability to make a formal complaint. Māori and Pacific Peoples are less likely to contact the BSA for information about making a complaint.

36%

of broadcast media consumers are aware of content restriction/blocking processes on television. This compares to 34% of the general public, which was up from 29% in 2023.

Awareness of filtering technologies is higher for online platforms (and pay TV) than for free-to-air TV. Respondents with dependent children are more aware of, and more likely to use, these technologies.

Māori, Pacific Peoples and Asian respondents are more aware of ways to restrict or block content on television, and more likely to know how to use filtering technology. Māori and Pacific Peoples are most likely to use it.

Case study: Guidance on complaints unlikely to succeed

Our *Complaints that are unlikely to succeed* guidance (published on our website) was developed at the request of broadcasters as a resource to support the early resolution of complaints. It seeks to save complainants, broadcasters and the BSA from using time and resources dealing with complaints that have little chance of succeeding. Since its original publication in 2021, we have issued updates when we identify straightforward (but commonly arising) issues we consider might be processed by broadcasters more efficiently if they could direct complainants to simple BSA guidance on the topic.

The balance standard is commonly misinterpreted as requiring every news report to include 'balancing' content on the reported subject. In fact, the standard only applies to reports discussing a controversial issue of public importance and, even then, not if the audience can reasonably be expected to be aware of significant viewpoints from other coverage.

This year, among the many complaints about coverage of the Israel/Hamas/Hezbollah conflicts, were a number alleging a lack of balance in brief news reports. We accordingly updated the guidance to clarify the balance standard does not generally apply to brief news reports which simply report events, as opposed to discussing issues. The update cited a variety of decisions (including one from this financial year concerning a 50-second-long news report) to guide the public and broadcasters in determining where the threshold for this type of standards breach lies.

We also updated the guidance to reflect our decisions that it is not inherently offensive to depict rainbow communities and their lived experiences, and such depictions do not require 'balancing' content from other groups.

This guide is regularly referenced by broadcasters when dismissing complaints and we expect the additions to facilitate further efficiencies for broadcasters.

Case study: The role of political reporters

As reported last financial year, we regularly receive complaints alleging perceived 'bias' in reporting. Given the role of political editors and reporters, their analysis and commentary is frequently a target of such complaints.

This year, for example, we received complaints about political reporters' analysis of opinion polls, the Treaty Principles Bill, the 'boot camps' programme, a minister's campaign in 2000 against the consumption of dog meat, and another minister's use of their private email account.

The Authority's decisions have offered guidance about the role of political reporters including:

- ▶ Viewers expect robust political commentary from reporters in the political editor role, and that can at times include strong or provocative language.

- ▶ Political reporters are entitled to present analysis in their own personal style, noting 'diversity in presentation and approach is a positive feature which contributes to a programme's reach and relevance amongst different audiences'.
- ▶ A political reporter's challenging 'attitude, questioning and body language', are not evidence of 'any particular political affiliation'. They are consistent with the reporter doing their job.
- ▶ The accuracy standard does not generally apply to 'political analysis'.

Such guidance can assist broadcasters in addressing future complaints about political reporting. One of the Authority's decisions has already been cited by a broadcaster in responding to a similar complaint.

Case study: Online training tools

In response to feedback that many people prefer more visual ways of learning, the BSA this year released three 'quick guide' videos providing guidance on:

- ▶ tools available to assist safe viewing and listening
- ▶ how to navigate the complaints process, and
- ▶ choosing standards to complain under.

We advised broadcasters of their availability and set up a dedicated web page for the videos, inviting broadcasters to consider pointing or linking to this material in communications about the complaints process.

We expect the new tools to be of assistance to broadcasters – both in the induction of their own new staff and as an efficient way to convey complaints process information to complainants.

Following release of this material, we were pleased to see broadcasters adding links to the new videos from their complaints pages, while our biennial broadcaster survey indicated a notable lift in broadcasters sourcing information from our online training resources.

Refer to the 'Output: Oversight and Development' section on page 47 to see the specific deliverables and targets relevant to this activity.

EDUCATION AND ENGAGEMENT

NGĀ MAHI PĀHEKOHEKO

Impacts



An efficient, accessible, agile and modern complaints service



Broadcasters understand and meet their standards obligations



Public make informed decisions and safely manage broadcast content in their homes

It's important that the broadcasting standards system is effective for all New Zealanders. To help achieve this, we promote awareness of the Authority, standards and the complaints system by engaging with and educating broadcasters and the public.

We seek to ensure they understand the standards and how they apply by communicating via multiple channels, including our website, BSA Pānui, social media, media releases, translated materials, research, seminars, our partners, and public consultation processes.

Our aim is that people from different cultures and backgrounds can access the broadcasting standards system and benefit from our vision of freedom in broadcasting without harm.

We continue to strive to reach a wider range of New Zealanders, while acknowledging this is challenging given diverse and changing audience habits and our small scale. We have built on previous years' work to make our services and resources accessible to diverse communities by researching their needs, engaging more closely, and responding with measures such as simplifying communications and providing resources in other languages.

Highlights in the past year include:

- ▶ Focusing communication on important BSA research and guidance on subjects such as freedom of expression as it relates to diverse communities, accuracy, and complaints that are unlikely to succeed.

- ▶ Working with broadcasters and organisations such as the New Zealand Media Council, Advertising Standards Authority, Save The Children, Office of the Privacy Commissioner, Human Rights Commission, National Association of Media Educators, Ministry for Ethnic Communities and Ministry for Pacific Peoples, to make the complaints system and our multilingual resources accessible to diverse audiences.
- ▶ Collaborating with the National Association of Media Educators and New Zealand Media Council to produce a resource for high school students and teachers on how to obtain information from reliable media sources. This was distributed and promoted nationally as part of Media Literacy Week 2025.
- ▶ Presenting a well-attended webinar on privacy and the media as part of Privacy Week 2025.
- ▶ Introducing quick-guide videos outlining core facets of the complaints process and safe viewing/listening tools. The videos responded to research feedback, including from diverse communities, calling for more visual content. They were rated a valuable information source in the broadcaster satisfaction survey – contributing to a lift in the satisfaction rating for the BSA website, to 88%, from 84% in 2023.
- ▶ Working with the Advertising Standards Authority and New Zealand Media Council to publish a joint video guide for complainants on who to complain to about different types of media content.
- ▶ Generating significant attention, media coverage and discussion about our research findings on the impacts of freedom of expression on diverse communities (see case study on page 32).
- ▶ Sharing and explaining other research, such as our broadcaster satisfaction survey, and catering to ongoing interest in our research on language that may offend.
- ▶ Hosting a stakeholder event in Auckland with 40-plus representatives spanning media, related regulators, academics and other stakeholders. As well as providing a vital forum for networking, the event allowed us to gather feedback that informed subsequent BSA submissions on media reform proposals and BSA research on trust in news media.

- ▶ Continuing to use simple language across our communications and website and adding multilingual translations of key resources, including our new media literacy resource and updated guide on complaints unlikely to succeed.
 - ▶ Other ongoing enhancements, including to our complainant and broadcaster referral letters, online complaint form, decisions search function, and a new 'quick guides' page.
 - ▶ Leveraging the reach of collaborators such as Save the Children and Parenting Place to promote tools parents/caregivers can use to prevent children straying into inappropriate viewing.
 - ▶ Highlighting key decisions, guidance, research and relevant issues via 12 editions of our BSA Pānui and eight media releases.
 - ▶ 117 meetings, seminars and workshops with broadcasters, media students, stakeholders, officials, community groups and others providing information, insights and guidance on standards and sector issues. These included dedicated training sessions for the community access media network and Pacific Media Network.
- Refer to the 'Output: Education and Engagement' section on page 50 to see the specific deliverables and targets relevant to this activity.

Case study: Communication of decisions/standards guidance

For the Authority's decisions and guidance to have impact, broadcasters and the public need to know about them. Publicising BSA research is one way we share information on how the standards system can best be applied to achieve freedom of expression without harm. Our communications aim to reach multiple stakeholders, broadcasters and audience groups via targeted channels.

This year we communicated new research on the impacts of freedom of expression on Māori, Pacific Peoples, Asian and Muslim communities, and how well the standards regime serves these communities. It found that three-quarters of people in these groups feel exposure to offensive, discriminatory or controversial views is a problem. More than half avoid TV and radio due to misinformation and inappropriate content. Participants shared views on how the standards system can better serve their needs.

We harnessed all the BSA's major channels to communicate these findings as widely as possible. A media release in several languages was distributed to diverse media, resulting in coverage in multiple 'mainstream' and ethnic outlets. An opinion piece by our Chief Executive was run nationally by Stuff and she was interviewed by several radio stations including RNZ, Radio Waatea and Pacific Media Network.

We issued a Pānui outlining the findings to broadcasters and stakeholders, and social media posts with snippets. Social media reach was amplified to large targeted followings via on-sharing by the likes of Inclusive Aotearoa Collective Tāhono, Te Kāhui Tika Tangata | Human Rights Commission (which also featured the research in its e-newsletter), and Pacific Media Network (which live-streamed its BSA interview via Facebook).

All our communications linked back to the BSA website, where people could see the research in full. They were supported with an infographic giving an at-a-glance summary of key outtakes. Via our Pānui, we offered broadcasters and stakeholders a detailed presentation by BSA staff. This resulted in presentations to the Classifications Office and students at Ara New Zealand Broadcasting School, and a webinar delivered with Inclusive Aotearoa Collective Tāhono.

The wide coverage and discussion we generated brought the issues and challenges highlighted in our research to the attention of a large and diverse audience nationally. The report was rated the BSA's most-read research in this year's broadcaster satisfaction survey.

MEASURING OUR IMPACT

TE TĀTARI I TŌ TĀTAU WHAI KIKO

Our aim is that New Zealanders are protected – and can protect themselves – from harm in broadcasting, while fairly balancing broadcasters’ right to freedom of expression. We also need to reflect the values of New Zealand’s liberal democratic society. We strive to deliver on these aims by providing an effective and efficient broadcasting standards system. The following six measures are designed to track our impact over time.

1

Impact 1: The public are aware of the broadcasting standards system

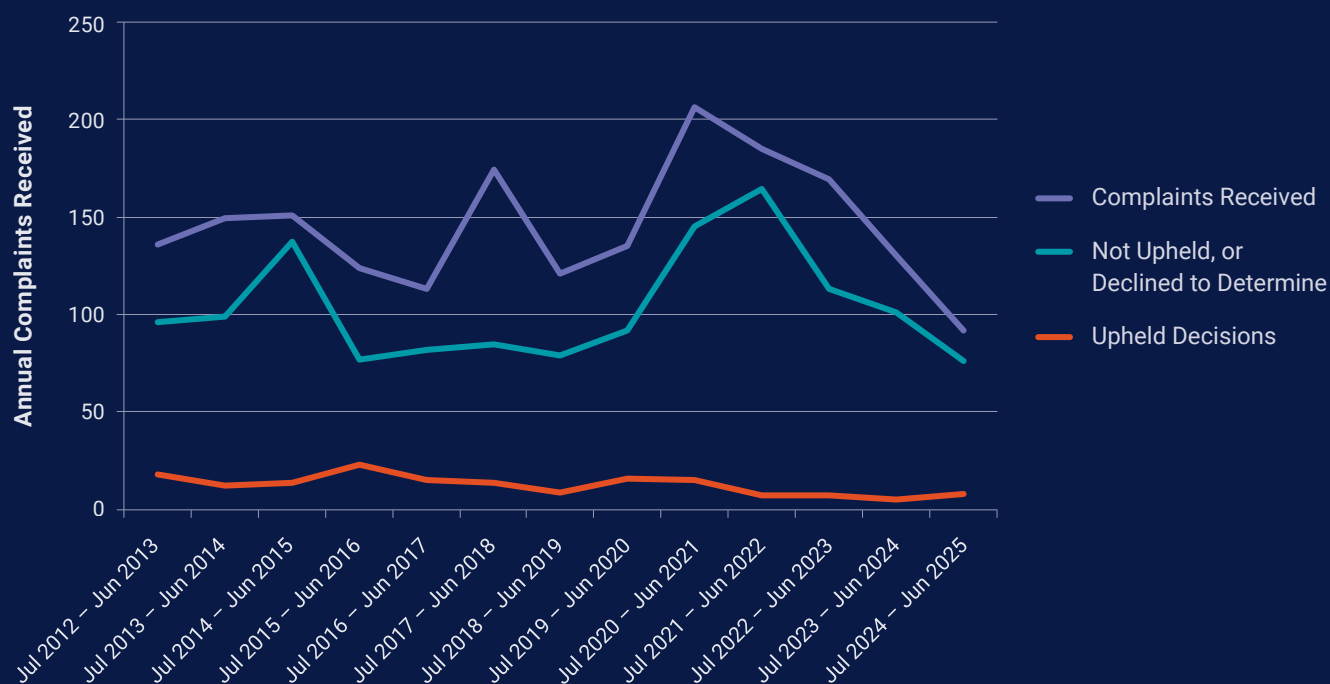
- ▶ 75% of public awareness survey participants are aware of the BSA, and 64% are aware they can make a formal complaint.
- ▶ 88% are aware they could take a course of action that would lead them to finding out how to make a formal complaint. This includes large majorities among Māori (89%), Pacific Peoples (86%) and Asian (86%) respondents.
- ▶ We issued 12 Pānui/newsletters and eight media releases to promote further awareness of the standards system and access to it.
- ▶ 90 complaints and 387 enquiries received represents a significant drop (down 31% and 37% respectively) on last year’s figures and a near all-time low in complaints numbers. This reflects the maturity of the co-regulatory system and aligns with falling consumption of traditional broadcasting.
- ▶ Despite low complaint numbers, more than 50,000 users visited the BSA website for information on complaints, standards, decisions, news, research and reports.

2

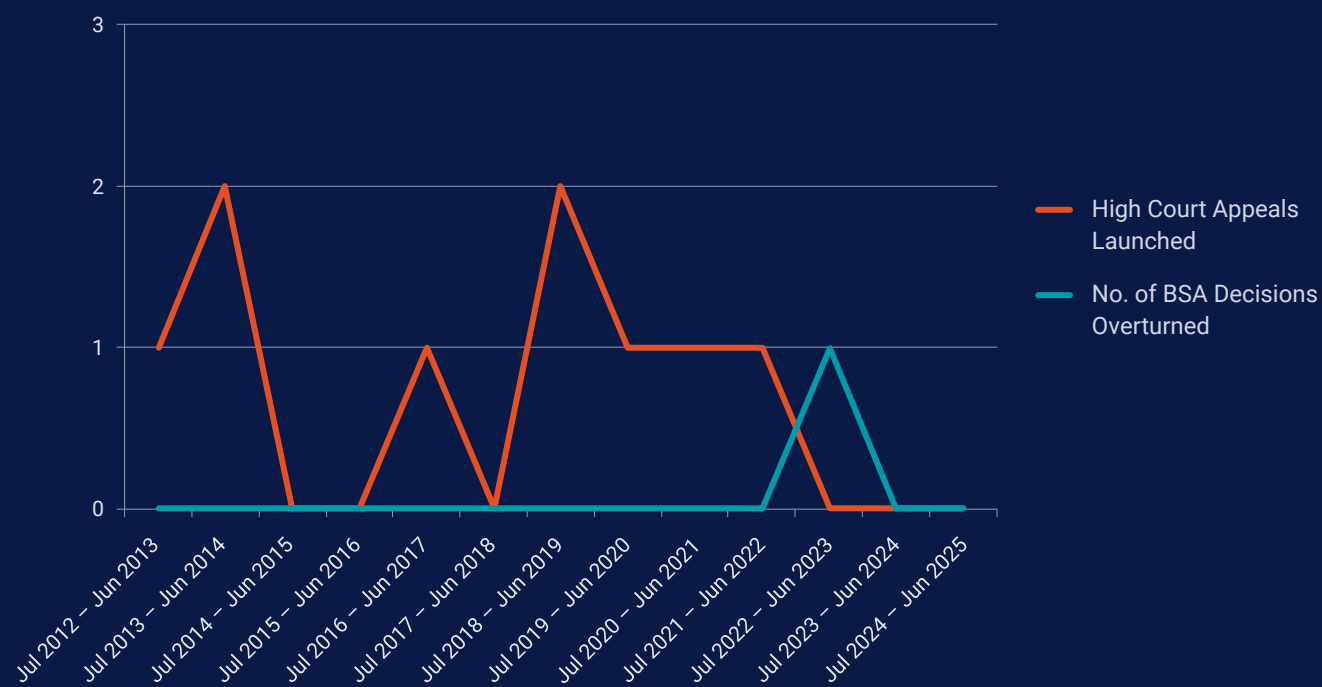
Impact 2: Broadcasters and the public understand the standards

- ▶ Complaints received fell to 90, from 169 and 130 in 2023 and 2024. Complaints upheld rose to eight, from five last year and seven in the previous two years. The relatively low number of complaints upheld continues to show that broadcasters understand and apply the standards in their content.
- ▶ We have provided numerous interactive sessions with broadcasters, broadcasting training providers and interested groups to raise awareness of the standards – including with Pacific Media Network and the community access media network, which are key broadcasters to diverse audiences.
- ▶ We produced a new ‘quick-guide’ video outlining the eight standards in easy-to-understand terms. This sits prominently on the BSA website, positioned for maximum visibility to complainants, and has been promoted to broadcasters and audiences.
- ▶ Over 80% of respondents to this year’s broadcaster survey rated general information provided by the BSA highly, with a notable lift in those sourcing information from our new online training resources.
- ▶ All sources of BSA information are perceived positively by respondents, with unanimous agreement the Code of Broadcasting Standards is a helpful source.
- ▶ To help broadcasters and the public better understand how we apply standards, so broadcasters can meet their obligations and fewer unjustified complaints will arise, we promoted further updates to our guidance on complaints unlikely to succeed. We also now link to this from the introductory page of our online complaints form.

BSA system performance indicators



High Court appeals



3

Impact 3: Broadcasters and the public have a high level of trust and confidence in the standards system

- ▶ Verian's 2025 public sector reputation index report showed a significant lift in public trust towards the BSA, which reached its highest reputation rating since the survey began in 2017.
- ▶ The BSA was identified as one of six agencies showing strong reputation improvements this year. Our score of 68% is one point below the agencies sitting at nine and 10 in the top 10 most trusted. The BSA's scores improved across all four 'pillars' – trust, leadership, social responsibility, and fairness.
- ▶ In our broadcaster survey, 79% of broadcasters rate their working relationships with the BSA as 'good' or 'very good', comparable to 78% in the last survey.
- ▶ All four of the broadcaster survey respondents who had a complaint determined by the BSA in the last year rated the process as 'good'. Three of these found the BSA's decision making 'fair', and the remaining respondent found it 'very fair'.

4

Impact 4: The public are aware of and use the tools available to safely manage broadcast content

- ▶ We provide and promote information on the tools available to help audiences make appropriate viewing and listening choices. We have added a new 'quick-guide' video about them on the BSA website.
- ▶ We promoted the tools and our video via our own communications channels as well as collaborations with broadcasters and other partners such as Parenting Place and Save the Children, leveraging their additional communications reach to broadcast audiences, parents/guardians and educators.
- ▶ 36% of broadcast media consumers are aware of content restriction/blocking processes on television, according to our public awareness survey. This compares to 34% of the general public, which is up from 29% in 2023. Respondents with dependent children are more aware of, and more likely to use, these technologies.
- ▶ Māori, Pacific Peoples and Asian respondents are more aware of, and more likely to know how to use, available technologies. Māori and Pacific Peoples are most likely to use them.

5

Impact 5: Broadcaster conduct, practices, policies and/or procedures are improved following the issue of a decision

- ▶ The percentage of decisions upholding complaints was 9.5%. This is up from 4.7% last year, but remains lower than the 14% figure five years ago and the generally higher numbers prior to that. This indicates a general improvement over recent years in broadcasters' compliance with their standards obligations.
- ▶ The case studies included under 'Oversight and development of the broadcasting system' in this report demonstrate our impact on the improvement of broadcaster conduct, practices, policies and/or procedures.
- ▶ All our decisions are publicly available and individually searchable, and we promote awareness of key decisions and any learnings or guidance for broadcasters via media releases, Pānui, social media and direct communication with broadcasters.
- ▶ We provided updated guidance on complaints unlikely to succeed. Based on analysis of previous decisions, this aims to help broadcasters optimise complaint handling and minimise unnecessary use of time and resources on complaints with little chance of being upheld.
- ▶ Several broadcasters have added links to our new 'quick-guide' videos on standards and the complaints process from their complaints web pages. This is an efficient way to convey complaints process information to complainants, facilitating effective complaints handling. Broadcasters can also use the videos as part of the induction of new staff. Our broadcaster survey indicated a notable lift in those sourcing information from our online training resources.

6

Impact 6: Our decisions reflect the attitudes and values of our liberal democratic society

- ▶ The case summaries in Appendix 2 illustrate the scope of complaints brought to us this year, reflecting many subjects that are front-of-mind for society. This saw us issuing decisions about a wide range of subject matter including conflict in the Middle East, live cattle exports, the qualifications of primary school teachers, the funding of cancer drugs, interpretation of Te Tiriti o Waitangi, significant weather events, crossing sand bars, irresponsible promotion of alcohol and alleged bias and unfairness to politicians.
- ▶ An expert external review of recent decisions found the Authority was undertaking its responsibilities under the Broadcasting Act 'with appropriate diligence and general consistency'. Deliberations evidenced 'careful and systematic application of the accuracy standard'. In several cases, this involved sourcing substantial supporting reference material and citing previous determinations where these provided guidance.
- ▶ Participants in this year's broadcaster survey unanimously agreed the Code of Broadcasting Standards, upon which our decisions are based, is helpful. The Code was developed via a process involving extensive consultation with broadcasters and other stakeholders.
- ▶ Research such as our offensive language survey (based on a sample representative of New Zealand society) and our survey on the impacts of freedom of expression on diverse communities, helps ensure decisions reflect current attitudes and values across society. We began work this year towards our next offensive language survey.
- ▶ To assist our decision making, we continue to seek out expertise and views from cultural advisors when determining complaints concerning relevant communities.
- ▶ We make resources such as our Codebook, and guides to the complaints process and choosing a standard, available in plain English and several other languages to ensure wide access to the standards system.



Verian's 2025 public sector reputation index report showed a significant lift in public trust towards the BSA, which reached its highest reputation rating since the survey began in 2017. The BSA's scores improved across all four 'pillars' – trust, leadership, social responsibility, and fairness.

OPERATIONS

NGĀ MAHI WHAKAHAERE

Operational overview

This year we report a surplus of \$172,337, compared to last year's surplus of \$73,134, which came after two years of deficits. Our current financial health is due to a reduction in complaint numbers, which has led to a reduction in staff numbers by one, combined with resilient (but declining) industry levies and a focus on operational efficiency. We continue to take a conservative approach to forecasting, acknowledging the economic challenges broadcasters are facing, and the Government's focus on fiscal discipline. With multiple appeals of Authority decisions filed towards the end of this financial year, our prudent reserves will help to offset the expected rise in legal expenditure.

Revenue and resourcing

As broadcasters continue to pursue 'digital-first' strategies to leverage the migration of audiences to online platforms, traditional broadcasting revenue will continue to be affected in coming years, and we expect our levy revenue to continue to decline. To their credit, broadcasters have adapted and innovated, and levies have remained more buoyant in recent years than anticipated. Our increased Crown revenue over the last three years has compensated for falling levies and allowed us to mitigate the effects of inflation, seeing us return this year's surplus against a forecast deficit of – \$212,776.

Conscious of the ongoing risks to our levy income and the uncertainty around regulatory reform, we are careful to retain appropriate reserves. Our reserves policy is reviewed annually to ensure robust decision making around reserve levels, and to ensure we can continue to provide efficient and high-quality service to the public and broadcasters as we wait for legislative change to our outmoded system.

Operational services and infrastructure

As a small independent Crown entity, we maintain streamlined systems and infrastructure to support our operations. We share offices and associated costs with NZ On Air, and operate on a hybrid model with staff able to work from home two days a week.

With complaints continuing to trend down from the highs of 2020-2022, the team has been sufficiently resourced to deliver efficiently and cost-effectively. We review our policies and processes on a rolling basis to address legislative requirements and new public service model standards. This year we have focused on continued improvements to our complaints process and the resources available on our website, including reviewing the accessibility of our site. This review showed work is needed to bring our website up to standard for those using screen readers or other accessibility tools. We are now building a roadmap for improvements to both accessibility and user experience.

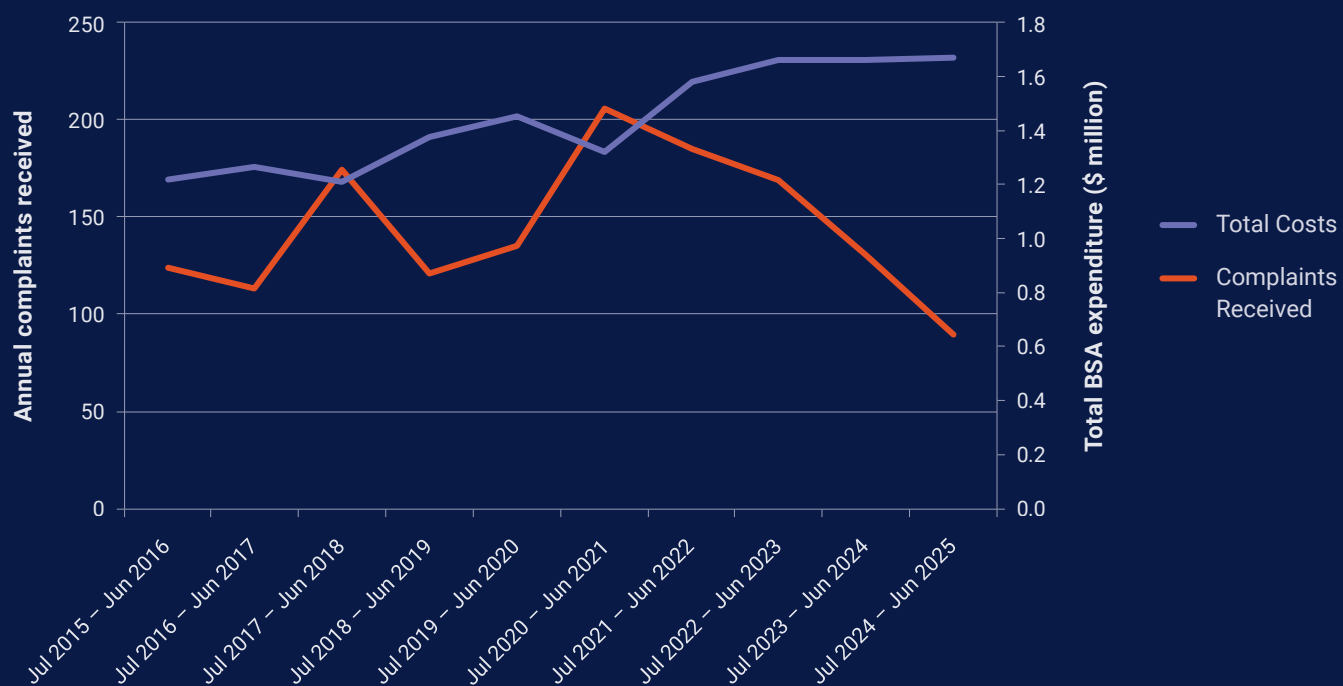
Risk management and legislative compliance

Managing risk is an important part of our governance and operational management approach. Our risk management framework and schedule is reviewed and updated regularly by our Board and staff. We have clear and robust systems and processes which support our operations and effectiveness.

Key risks continue to include funding decline, uncertainty arising from the reform environment and staff turnover – as an entity with a staff of fewer than 10, retention of staff is key to maintaining continuity of our high standards. The possibility of disestablishment through legislative reform, and the threat of obsolescence if no reform occurs, are both threats to retaining staff. We manage these risks through regular engagement with officials with oversight of the reform agenda and through an ongoing focus on retention, including appropriate salary levels, opportunities for staff development and a positive working environment.

We also undertake regular legislative compliance reviews to manage, monitor and report compliance with key legislation and legislative change affecting our organisation. There were no material legislative compliance issues identified for the reporting period.

Overall performance and cost analysis



Online training with community access media stations

ORGANISATIONAL HEALTH AND CAPABILITY

TE ORANGA ME TE ĀHEINGA O TE TŌPŪTANGA

The BSA is a small organisation of eight staff, the majority based in our central Wellington office. We are committed to being a good employer and promote equal employment opportunities, to ensure our approach to people capability is in line with these obligations.

Our policies underpin the positive and collaborative environment we foster, which acknowledges individual needs and circumstances with fairness and flexibility. We include staff in the development of new policies and procedures, and review these annually to make sure they still meet our needs.

Workplace profile

Our kaimahi are defined by their specialist expertise, their high standards, and their openness to other perspectives – they are our most critical asset. We continue to attract capable staff who are dedicated to their work. With a focus on retention, we work hard to provide training and development opportunities and an excellent working environment, while ensuring pay remains competitive in an inflationary environment.

Our culture is collaborative, with the Board and team enjoying a unique relationship. Our staff profile is set out in the table on the next page.

Pay gap information

Remuneration is based on ability and role size without any bias, including based on gender or ethnicity. Our small size means we do not meet the threshold to produce meaningful gender or ethnic pay gap statistics. Changes in our staffing – even small changes – can impact significantly on our pay gap statistics and make our figures volatile. However, we are mindful of the effect bias can have on salary decision making.

We have policies in place to minimise the risk of bias being a factor in starting salaries, and we review salaries for the same or similar roles against bias-free criteria to ensure bias is not a factor.

Our Kia Toipoto Action Plan, including plans and targets to support equitable gender and ethnic representation on our team, is available on our website.

Health and safety

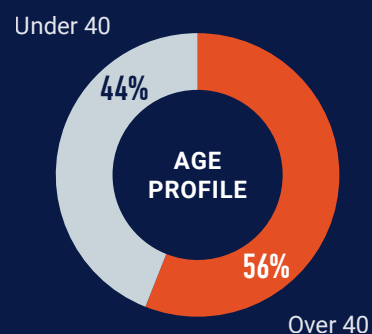
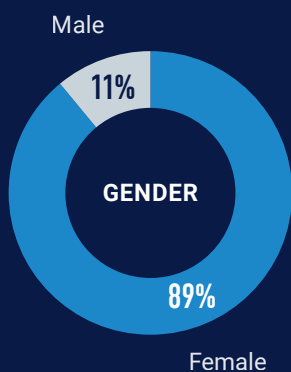
We take a proactive approach to health and safety and are committed to providing a healthy working environment for our staff. Our office building is well-maintained and has a good seismic rating. We regularly test our evacuation procedures and earthquake drills. We revise our health and safety risk register regularly to include new risks we have discovered. A work resumption team is led by the Chief Executive in the event of a catastrophic emergency.

At a general level, we have regular health and safety meetings with our co-tenant NZ On Air and work together to prevent accidents and illnesses. This information is communicated to staff. We provide Employee Assistance Programme (EAP) counselling sessions on a confidential basis and encourage staff to use this service when needed. As we are a complaints entity, we provide preventative health and safety training to assist staff in dealing with external threats. There were no minor or major incidents to report on for the reporting period.

Cultural capability

We are committed to continue building our cultural capability, reflecting our commitment to te ao Māori, the principles of Te Tiriti o Waitangi and the Maihi Karauna.

Originally developed with advice from Te Arawhiti, we have an established Whāinga Amorangi plan building on the Te Arawhiti Māori Crown Relations Capability Framework. This year we completed the final implementation plan in our three-year strategy to achieve agreed capability objectives for staff, the Board and the organisation. This will be



DISABILITY PROFILE

No staff members reported having a disability

PAY GAP INFORMATION

Remuneration is based on ability and role size without any bias, including as to gender or ethnicity. Due to staff changes in the reporting period, and the potential for any pay gap data to be misleading and/or to give rise to privacy issues, we have not reported gender pay gap data.



refreshed and renewed in the coming year to target areas for further development and improvement. This plan has seen staff and Board members engage in te reo Māori lessons, as well as training and presentation sessions focused on New Zealand history and Te Tiriti o Waitangi, te ao Māori, tikanga/kawa and te reo Māori.

Being a good employer

We are focused on being a good employer, developing our team's capabilities, and providing a high-performing, supportive work environment. Our main aim is to develop and retain talent, integrate work practices that promote or enhance work/life balance among our employees and encourage professional development and a wide range of experiences within the scope of our activities.

Health and capability performance measures

Goal	Measure	Actual
Our people are skilled and professional	Individual staff training needs are assessed and a range of options developed.	Achieved
	Staff are offered lessons in te reo Māori.	Achieved
	Staff feedback is regularly sought using a range of tools.	Achieved
	Equal employment opportunity principles are incorporated in staff selection and management, to achieve as diverse a workforce as possible within the limits of our small size.	Achieved
We maintain, seek and develop ongoing opportunities for collaboration and engagement	Work with agencies which also have a role in the oversight of content standards to increase understanding, share ideas and reduce cost and complication.	Achieved
	Maintain regular contact with broadcasters and stakeholder groups.	Achieved
Our infrastructure is fit for purpose and helps us work efficiently	New ways of working are explored and implemented where appropriate.	Achieved
	We have the right mix of flexible technology to help this happen.	Achieved
	Where possible we share resources, for example through our relationship with NZ On Air.	Achieved



ACCOUNTABILITY STATEMENTS

NGĀ TAUĀKĪ NOHONGA HAEPAPA

Statement of Responsibility

Pursuant to the Crown Entities Act 2004, the Board accepts responsibility for:

- ▶ the preparation of the Financial Statements and the Statement of Performance and for the judgements used therein
- ▶ the establishment and maintenance of a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial and non-financial reporting.

Pursuant to section 19A of the Public Finance Act 1989, the Board accepts responsibility for any end-of-year performance information provided by the BSA.

In the opinion of the Board, the Financial Statements and Statement of Performance for the year ended 30 June 2025 fairly reflect the financial position and operations of the BSA.



Susie Staley
Chair



John Gillespie
Board Member

STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

TE TAUĀKĪ MŌ TE HUA O TE MAHI TAE ATU KI 30 HUNE 2025

The statements in this section provide detailed results against targets, budgets and performance measures for the year ended 30 June 2025 as set out in our Statement of Performance Expectations for the year ended 30 June 2025. There are three activities: complaints determination, oversight and development of the broadcasting standards system, and education and engagement.

	Budget Income \$	Actual Income \$	Budget Expenditure \$	Actual Expenditure \$
Complaints determination	956,420	1,007,243	1,079,830	912,845
Oversight and development of broadcasting standards system	280,330	326,745	316,502	296,122
Education and engagement	412,250	504,878	465,444	457,562
Total	1,649,000	1,838,866	1,861,776	1,666,529

OUTPUT: COMPLAINTS DETERMINATION

Description

One of our core activities is the determination of complaints alleging breaches of relevant broadcasting standards. Our complaints service (which is generally only available once complaints have first gone to the broadcaster) is free, independent and accessible to the public. We strive to issue high quality, fair, clear, robust, soundly reasoned, timely decisions that reflect current community attitudes and an appropriate boundary between freedom of expression and harm. Decisions can be appealed to the High Court. Our performance against our measures is reported here.

Impact over time

- ▶ An efficient, accessible, agile and modern complaints service
- ▶ Fair, clear, robust and timely decisions on complaints, that reflect the changing media environment, and culture, attitudes and values of our diverse communities
- ▶ Public make informed decisions and safely manage broadcast content in their homes

Impact measures

- ▶ Understanding of standards by broadcasters and the public is improved
- ▶ Our decisions reflect the attitudes and values of our diverse liberal democratic society
- ▶ A high level of trust and confidence in the system is maintained

Cost	Actual 2024/25	Budget 2024/25	Actual 2023/24	Actual 2022/23	Actual 2021/22	Actual 2020/21
Total cost	912,845	1,079,830	961,962	948,233	871,689	875,742
% of total cost	55%	58%	58%	57%	55%	66%

Key deliverables	Performance measures	2024/25 Target	2024/25 Actual	2023/24 Actual	2022/23 Actual
1.1 Complaints Management	Number of complaints and enquiries received	An estimated 150-180 formal complaints 800-950 enquiries	Below forecast ⁵ 90 formal complaints 387 enquiries	Below forecast 130 formal complaints 614 enquiries	169 formal complaints 593 enquiries
1.2 Complaints Management	Timeliness	(a) 95% of complaints acknowledged within 3 working days	(a) Achieved – 100%	(a) Achieved – 99%	(a) Achieved – 100%
		(b) 90% of decisions issued within 20 working days of the board meeting at which the final decision is made	(b) Achieved – 100%	(b) Achieved – 100%	(b) Achieved – 99%

5. As identified in our Statement of Performance Expectations for the year ending 30 June 2025, as the BSA cannot control the number of complaints and enquiries it receives, this target is being used as a measure to monitor workload and the resourcing needed to match it over time.

Key deliverables	Performance measures	2024/25 Target	2024/25 Actual	2023/24 Actual	2022/23 Actual
1.3 Decisions are soundly reasoned ⁶	Quality	(a) External assessor agrees that the BSA's reasoning, process and/or interpretation in up to 5 decisions are appropriate and reasonable. Will take place biennially	(a) Achieved An external review was undertaken on the BSA's reasoning and interpretation of the accuracy standard	(a) N/A – undertaken biennially	(a) Achieved An external review was undertaken on the BSA's reasoning and interpretation in decline to determine decisions under section 11 of the Broadcasting Act
		(b) High Court judgments on appeals taken against BSA decisions are analysed and applied in subsequent decisions to enable improvements to the BSA's reasoning and process	(b) Achieved (no appeal decisions in reporting period) Three appeals (in respect of four decisions) notified in 2024/25. One has been withdrawn, one decision in the BSA's favour was issued in July 2025, and another is ongoing	(b) Achieved (no appeal decisions in reporting period)	(b) Achieved One appeal upheld – decision analysed to enable improvements to the BSA's reasoning and process in future similar cases

6. Note: Deliverables 1.4 and 1.5 are not applicable to this financial year as they are conducted biennially.

OUTPUT: OVERSIGHT AND DEVELOPMENT OF THE BROADCASTING STANDARDS SYSTEM

Description

We oversee the broadcasting standards regime, work with broadcasters and others to set clear broadcasting standards and review codes so they reflect the modern media environment to which they apply. We undertake research relevant to broadcasting standards and community attitudes, and issue guidance to support broadcasters to understand and meet their obligations. We work co-operatively with other content standards regulators and provide advice, when required, to policy officials on issues about the content standards system and reform. Our performance against our measures is reported here.

Impacts over time

- ▶ Broadcasting standards are fit for purpose in the modern media environment
- ▶ Broadcasters understand and meet their standards obligations
- ▶ Public make informed decisions, safely manage broadcast content at home and can access the complaints system
- ▶ Regulatory sector reform reduces risks of harm, protects free speech and makes sense to audiences

Impact measures

- ▶ Public awareness of the broadcasting standards system is maintained
- ▶ Broadcaster conduct, practices, policies and/or procedures are improved following the issue of a decision
- ▶ A high level of trust and confidence in the standards system is maintained

Cost	Actual 2024/25	Budget 2024/25	Actual 2023/24	Actual 2022/23	Actual 2021/22	Actual 2020/21
Total cost	296,122	316,502	281,955	316,078	396,222	280,447
% of total cost	18%	17%	17%	19%	25%	21%

Key deliverables	Performance measures	2024/25 Target	2024/25 Actual	2023/24 Actual	2022/23 Actual
2.1 Codes remain relevant to the media environment to which they apply	Quality	Any issues raised in relation to the Codes of Broadcasting Practice are analysed and any issues for future improvement identified	Achieved No issues raised by external parties Issues identified internally analysed and any issues for future improvement identified	Achieved No issues raised by external parties Issues identified internally analysed and any issues for future improvement identified	N/A (new measure)

Key deliverables	Performance measures	2024/25 Target	2024/25 Actual	2023/24 Actual	2022/23 Actual
2.2 Research is commissioned that is relevant to ensuring the standards are contemporary and community expectations are understood	Quality	One research and/or public consultation project is undertaken to explore community expectations and/or broadcasting standards requirements relevant to supporting a diverse media system	Achieved Research project undertaken on trust in news media (to be published in 2025). Report findings will inform decision making on relevant complaints, the development of broadcasting standards and the provision of guidance to broadcasters, offering content that will support our diverse media system	Achieved Research project undertaken on freedom of expression and harm to diverse communities. Report findings will inform decision making on relevant complaints, offer content that will contribute to a future regulatory system, and assist us to better serve these communities	Achieved in part Research project undertaken in collaboration with Manatū Taonga Ministry of Culture and Heritage and Te Puni Kōkiri relating to use of Mātauranga Māori in the media. Report findings inform decisions regarding standards requirements in this area and offer content that will contribute to a future regulatory system Work underway to prepare summary material for the guidance of stakeholders (following which feedback will be derived)
2.3 Awareness of BSA and complaint process	Impact	65% of New Zealanders who consume broadcast media ⁷ are aware of the BSA and that they can make a formal complaint Undertaken biennially	Achieved in part 75% of New Zealanders who consume broadcast media are aware of the BSA and 64% aware they can make a formal complaint	N/A (undertaken biennially)	Achieved in part 68% of New Zealanders are aware of the BSA and 61% aware they can make a formal complaint
2.4 Broadcasters are satisfied with the BSA's processes, services and working relationships	Impact	80% or more of broadcasters surveyed biennially rank BSA services (including processes) and working relationships as good or very good on a 5-point scale. Issues raised are analysed and addressed Undertaken biennially	Not achieved 79% – working relationships rated good or very good 74.88% rank services (including processes) good or very good Issues raised were analysed and addressed	N/A (undertaken biennially)	Not achieved 78% – working relationships rated good or very good 72.4% rank services (including processes) good or very good Issues raised were analysed and addressed
2.5 Broadcasters understand the standards and meet their obligations	Impact	Broadcaster conduct, practices, and/or procedures are improved following issue of a decision or new guidelines. Assessed via 3 case studies	Achieved 3 case studies detailed in Annual Report, section: Oversight and Development of the Broadcasting Standards System	Achieved 3 case studies detailed in Annual Report, section: Oversight and Development of the Broadcasting Standards System	Achieved 3 case studies detailed in Annual Report, section: Oversight and Development of the Broadcasting Standards System

7. Broadcast media means media delivered via 'broadcasting' as defined in the Broadcasting Act 1989. Measure adjusted this financial year to assess the percentage of New Zealanders 'who consume broadcast media' as opposed to the general population, as a more effective measure of whether the BSA is reaching relevant audiences.

Key deliverables	Performance measures	2024/25 Target	2024/25 Actual	2023/24 Actual	2022/23 Actual
2.6 An agent for change in relation to the regulatory sector	Impact	Advice on regulatory sector reform is provided to and considered by officials. Evidence of collaborative work with others in the sector. Assessed via case study	Achieved Case study detailed in Annual Report, section: Oversight and Development of the Broadcasting Standards System	Achieved Case study detailed in Annual Report, section: Oversight and Development of the Broadcasting Standards System	Achieved Case study detailed in Annual Report, section: Oversight and Development of the Broadcasting Standards System

OUTPUT: EDUCATION AND ENGAGEMENT

Description

We provide clear, user-friendly information about broadcasting standards, the complaints system and processes, and our decisions to broadcasters and the public through a variety of channels. We raise awareness and educate broadcasters and the public about the BSA, broadcasting standards and the complaints system, with the aim to prevent harm, and to assist broadcasters to meet the standards. Effective engagement and education helps New Zealanders understand their media environment and how the standards apply to the right to freedom of expression. Our performance against our measures is reported here.

Impacts over time

- ▶ An efficient, accessible, agile and modern complaints service
- ▶ Broadcasters understand and meet their standards obligations
- ▶ Public make informed decisions and safely manage broadcast content in their homes

Impact measures

- ▶ Public awareness of the broadcasting standards system is maintained
- ▶ Understanding of standards by broadcasters and the public is improved
- ▶ A high level of trust and confidence in the system is maintained
- ▶ Public awareness and use of the tools available to safely manage broadcast content is increased

Cost	Actual 2024/25	Budget 2024/25	Actual 2023/24	Actual 2022/23	Actual 2021/22	Actual 2020/21
Total cost	457,562	465,444	414,639	399,256	316,978	165,007
% of total cost	27%	25%	25%	24%	20%	13%

Key deliverables	Performance measures	2024/25 Target	2024/25 Actual	2023/24 Actual	2022/23 Actual
3.1 Success of Communication and Engagement	Impact	Decisions and issues of high public interest or that provide particular guidance on the application of the standards are communicated effectively – whether via feedback to broadcasters; media releases; newsletters or social media. Assessed via a case study	Achieved Case study detailed in Annual Report, section: Education and Engagement	Achieved Case study detailed in Annual Report, section: Education and Engagement	Achieved Case study detailed in Annual Report, section: Education and Engagement
3.2 Broadcasters understand the standards and meet their obligations	Quality	The BSA meets with, provides workshops and/or seminars 15 times annually to broadcasters or training institutions on issues relating to broadcasting standards so they understand them and meet their obligations	Achieved 13 meetings with broadcasters 4 seminars provided to broadcasters 7 seminars provided to training institutions	Achieved 20 meetings with broadcasters 5 seminars provided to broadcasters 4 seminars provided to training institutions	Achieved 15 meetings with broadcasters 8 seminars provided to broadcasters 4 seminars provided to training institutions

Key deliverables	Performance measures	2024/25 Target	2024/25 Actual	2023/24 Actual	2022/23 Actual
3.3 Māori, Asian, and Pacific Peoples community awareness of the BSA and the ability to make a complaint is increased	Quality	65% of Māori, Asian, and Pacific Peoples who consume broadcast media ⁸ are aware of the BSA and the ability to make a complaint. Undertaken biennially	Not achieved Aware of the BSA: • 67% Māori • 59% Pacific Peoples • 57% Asian Aware they can make a formal complaint: • 64% Māori • 62% Pacific Peoples • 45% Asian	N/A (undertaken biennially)	Not achieved Aware of the BSA: • 49% Māori • 38% Pacific Peoples • 42% Asian Aware they can make a formal complaint: • 58% Māori • 43% Pacific Peoples • 42% Asian
3.4 Diverse New Zealand communities are encouraged and supported to participate in the broadcasting standards regime and engage safely with broadcast content	Quality	BSA provides 10 meetings, workshops or translated written guidance to Māori, Asian and/or Pacific Peoples groups	Achieved 10 meetings/ workshops with Māori, Asian and/ or Pacific Peoples groups The following guidance released in multiple languages: • Te reo translation provided of media literacy resource for high schools • Media release on research on freedom of expression and diverse communities provided in several languages	Achieved 9 meetings/ workshops with Māori, Asian and/ or Pacific Peoples groups The following guidance released in multiple languages: • Election Programmes Code (including associated guidance) • Updated Complaints Unlikely to Succeed guidance • Guidance on reporting on gender identity issues • Te reo translation of updated guide to broadcaster publicity notices	Achieved 9 meetings/ workshops with 12 Māori, Asian and/ or Pacific Peoples groups The following guidance released in multiple languages: • Broadcasting Standards Codebook • Broadcaster publicity notice template • Guide to choosing a standard • Guide to the complaints process • 2023 Election Programmes Code
3.5 Complainants and broadcasters indicate high satisfaction with the usability and clarity of the website	Quality	At least 70% of broadcasters or complainants surveyed rate the BSA website as good or very good on a 5-point scale. Broadcasters and complainants will be surveyed in alternate years	Achieved 88.2% – Broadcasters	Not Achieved 57% – Complainants	Achieved 84% – Broadcasters

8. Broadcast media means media delivered via 'broadcasting' as defined in the Broadcasting Act 1989

DISCLOSURE OF JUDGEMENTS

Our performance against most of the above targets is able to be assessed as a matter of fact (eg based on data in our systems, formal survey/research reports and/or matters identified in relevant case studies set out in this report). However, where determining performance information has involved areas of judgement, relevant judgements applied are outlined below. Where possible, we have sought to maintain a consistent approach to calculating achievement against specified objectives.

2024/25 Target	Significant judgements involved in the measurement, aggregation and presentation of results
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Output: Complaints Determination

1.1 An estimated 150-180 formal complaints, 800-950 enquiries	'Formal complaint' is a formal complaint as described in s6 of the Broadcasting Act 1989 'Enquiry' is any external enquiry (not constituting a formal complaint or intended for a particular member of staff or role) which is received via our main phone lines or public email addresses info@bsa.govt.nz , media@bsa.govt.nz or complaints@bsa.govt.nz and logged in our Compass customer records management system
1.2 (a) 95% of complaints acknowledged within 3 working days (b) 90% of decisions issued within 20 working days of the board meeting at which the final decision is made	'Working days' are calculated based on the definition of that term in the Broadcasting Act 1989

Output: Oversight and Development of the Broadcasting Standards System

2.1 Any issues raised in relation to the Codes of Broadcasting Practice are analysed and any issues for future improvement identified	Evidence (ie board papers) available to demonstrate analysis and determination regarding identified issues
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2024/25 Target	Significant judgements involved in the measurement, aggregation and presentation of results
2.4 80% or more of broadcasters surveyed biennially rank BSA services (including processes) and working relationships as good or very good on a 5-point scale. Issues raised are analysed and addressed	Ratings are calculated from broadcaster satisfaction survey results as set out below: ‘BSA services (including processes)’: rating calculated as the average of our overall ratings for each of the following areas: 1. Complaints processes/determination 2. Communications 3. BSA research 4. Information where: • The ‘Complaints process/determination’ rating is calculated as the average of our ratings for the following: ◦ Satisfaction with complaints process ◦ Responding in a timely manner ◦ Setting appropriate deadlines to respond by ◦ Communication to the timeframe ◦ Managing the overall time the process takes • The ‘Communications’ rating is calculated as the average of our ratings for the following: ◦ Staff being professional ◦ Staff being courteous and considerate ◦ Staff being accessible and responsive ◦ Staff being informative and knowledgeable • The ‘BSA research’ rating is the rating for the question ‘Overall, how would you rate the BSA research programme?’ • The ‘Information’ rating is calculated based on the average ratings for our top 3 sources of information (as identified in the survey report) ‘Working relationships’ rating is the rating for this area as identified in the survey report Evidence (ie board paper) is available to demonstrate key issues from survey being identified, analysed and addressed (with plans for the coming year identified) and evidence is available of steps taken to progress plans
Output: Education and Engagement	
3.5 At least 70% of broadcasters or complainants surveyed rate the BSA website as good or very good on a 5-point scale. Broadcasters and complainants will be surveyed in alternate years	The rating is calculated from broadcaster satisfaction survey results with the overall rating reflecting the average of our ratings for the website on the following: • Content being clear and easy to understand • Content being relevant and informative • Ease of use, including ability to search for content • Organisation of information • Can find what is needed

FINANCIAL STATEMENTS

NGĀ TAUĀKĪ PŪTEA

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Revenue from the Crown	2	1,009,000	1,009,000	859,000
Broadcasting levies		719,169	600,000	751,396
Interest income		110,697	40,000	121,294
Total revenue		1,838,866	1,649,000	1,731,690
Expenditure				
Personnel costs	3	1,126,914	1,247,472	1,171,123
Other expenses	4	522,383	596,954	459,231
Depreciation and amortisation		17,232	17,350	28,202
Total expenditure		1,666,529	1,861,776	1,658,556
SURPLUS/(DEFICIT)		172,337	(212,776)	73,134

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2025

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Public equity as at 1 July	2,219,129	2,279,448	2,145,995
Surplus for the year ended 30 June	172,337	(212,776)	73,134
PUBLIC EQUITY AS AT 30 JUNE	2,391,466	2,066,672	2,219,129

Explanations of major variances against budgets are provided in Note 14.
The accompanying notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Assets				
Current assets				
Bank accounts and cash	5	972,155	332,448	646,416
Investments	6	1,550,000	1,850,000	1,700,000
Debtors and prepayments	7	66,192	48,000	55,641
GST		21,596	19,200	16,690
Total current assets		2,609,943	2,249,648	2,418,747
Non-current assets				
Property, plant and equipment		14,973	12,941	18,655
Intangible assets		3,825	3,825	10,792
Total non-current assets		18,798	16,766	29,447
Total assets		2,628,741	2,266,414	2,448,194
Liabilities				
Current liabilities				
Creditors and accrued expenses	8	158,589	118,199	152,624
Employee entitlements	9	78,686	81,543	76,441
Total liabilities		237,275	199,742	229,065
Total assets less total liabilities		2,391,466	2,066,672	2,219,129
REPRESENTED BY PUBLIC EQUITY		2,391,466	2,066,672	2,219,129

Explanations of major variances against budgets are provided in Note 14.
The accompanying notes form part of these financial statements.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Cash Flows from Operating Activities				
Revenue from the Crown		1,009,000	1,009,000	859,000
Broadcasting levies		723,694	600,000	748,108
Interest received		93,556	42,350	131,026
GST (net)		(4,906)	800	4,802
Payments to employees & board members		(1,122,057)	(1,181,682)	(1,158,150)
Payments to suppliers & other operating expenses		(516,965)	(653,809)	(503,278)
Net Cash Flow from Operating Activities		182,322	(183,341)	81,508
Cash Flows from Investing Activities				
Purchase of property, plant and equipment		(6,583)	(5,000)	(5,860)
Purchase of intangible assets		-	-	(4,860)
Proceeds from investments		150,000	-	150,000
Net Cash Flow from Investing Activities		143,417	(5,000)	139,280
Net increase/(decrease) in cash held		325,739	(188,341)	220,788
Opening bank accounts and cash		646,416	520,789	425,628
CLOSING BANK ACCOUNTS AND CASH	5	972,155	332,448	646,416

Explanations of major variances against budgets are provided in Note 14.
The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1. Statement of accounting policies

Reporting entity

The Broadcasting Standards Authority (BSA) is a Crown Entity as defined by the Crown Entities Act 2004 and is domiciled in New Zealand. The ultimate parent of the BSA is the New Zealand Crown.

The primary objective of the BSA is to provide public services to the New Zealand public, as opposed to that of making a financial return. Accordingly, the BSA has designated itself as a public benefit entity (PBE) for the purposes of financial reporting.

The financial statements for the BSA are for the year ended 30 June 2025, and were approved by the board on 7 October 2025.

Basis of preparation

Statement of Compliance

The financial statements for the BSA have been prepared in accordance with the Crown Entities Act 2004, which includes the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP). The financial statements have been prepared on the basis that the BSA is a going concern.

The BSA has elected to apply the Reporting Requirements for Tier 3 Public Sector Entities (Tier 3 PS Standard) on the basis it does not have public accountability as defined under XRB A1 *Application of the Accounting Standards Framework* and its total expenditure is less than \$3 million.

Measurement base

The financial statements have been prepared on a historical cost basis.

Functional and presentation currency

The financial statements are presented in New Zealand dollars and are rounded to the nearest dollar (\$). The functional currency of the BSA is New Zealand dollars (NZ\$).

Changes in accounting policies

The year ended 30 June 2025 is the first year the new Tier 3 PS Standard must be mandatorily applied. It supersedes the previous Tier 3 reporting standard, the Public Benefit Entity Simple Format Reporting – Accrual (Public Sector). The BSA has applied the Tier 3 PS Standard for the first time this year and there were no required retrospective adjustments because its existing policies were consistent with the new standard. There were no other changes and accounting policies have been consistently applied throughout the periods presented in these financial statements.

Significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

Revenue

Revenue is measured at the fair value of consideration received or receivable.

Revenue from the Crown

This revenue is restricted in use for the purpose of BSA meeting its objectives specified in the Broadcasting Act 1989 and the scope of the relevant appropriation of the Crown. BSA considers there are no conditions attached to the funding and it is recognised as revenue at the point of entitlement.

Broadcasting levy

Broadcasting levies are recognised on the occurrence of a recognition event, being the earlier of receipt of payment or receipt of levy return. Levies are paid by broadcasters in accordance with the Broadcasting Act 1989 and are based on broadcaster revenue for the qualifying period. The amount of levies collected each year is influenced by timing of receipt of payment or the levy return and changes in broadcaster revenue on which the levy is based. Consequently, there may be variances on the total amount collected as revenue each year.

Interest

Interest income is recognised as it accrues on bank account balances, on-call bank deposits and investments.

Leases

Operating leases

Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to the BSA are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the term of the lease in the Statement of Financial Performance.

Bank accounts and cash

Bank accounts and cash held by the BSA include bank balances and on-call bank deposits. Bank accounts and cash are measured at the amortised cost.

Debtors and prepayments

Debtors and prepayments are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recorded and the loss is recognised as a bad debt expense. Impairment of a receivable is established when there is objective evidence that the BSA will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, and default in payment are all considered indicators that the debtor is impaired.

Investments in bank deposits

Investments comprise investments in term deposits with banks.

Deposits with banks are initially recorded at the amount paid. If it appears that the carrying amount of the investment will not be recovered, it is written down to the expected recoverable amount. Significant financial difficulties of the bank, probability that the bank will enter into bankruptcy, and default in payment are all considered indicators that the deposit is not recoverable.

Creditors and accrued expenses

Creditors and accrued expenses are reflected at the amount owed.

Employee entitlements

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date. A liability and an expense is recognised for bonuses where there is a contractual obligation or where there is a past practice that has created a constructive obligation or when the employee is notified that the bonus has been granted. No liability is recognised for sick leave.

Provision is made in respect of the BSA's liability for annual leave that is expected to be settled within 12 months of the reporting date. Annual leave is measured at nominal values on an actual entitlement basis at current rates of pay.

Superannuation scheme

Defined contribution scheme

Obligations for contributions to KiwiSaver are accounted for as defined contribution superannuation schemes and are recognised as an expense in the Statement of Financial Performance as incurred.

Goods and services tax (GST)

The BSA is registered for GST. All items in the financial statements are exclusive of GST, with the exception of debtors and creditors, which are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the Statement of Financial Position. The net GST paid to or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Income tax

The BSA is a public authority and consequently is exempt from the payment of income tax. Accordingly, no provision has been made for income tax.

Budget figures

The budget figures are derived from the Statement of Performance Expectations as approved by the board at the beginning of the financial year. The budget figures have been prepared in accordance with Tier 3 PBE framework, using accounting policies that are consistent with those adopted by the board in preparing these financial statements. All budget figures in the financial statements are unaudited.

Cost allocation

The BSA has determined the cost of outputs in the Statement of Performance using the cost allocation system outlined below.

Direct costs are those costs directly attributed to an output. Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific output.

Direct costs are charged directly to outputs. Indirect costs are charged to outputs based on estimates of related activity or usage information.

There have been no changes to the cost allocation methodology since the date of the last audited financial statements.

Use of judgements, estimates and assumptions

In preparing these financial statements, the BSA has made estimates and assumptions about the future. These estimates and assumptions may differ from subsequent actual results. Estimates and assumptions are regularly evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances and, in particular, when estimating the useful life and residual value of property, plant and equipment.

2. Revenue from the Crown

The BSA has been provided with funding from the Crown for the specific purposes set out in the Broadcasting Act 1989 and the scope of the relevant Crown appropriations. Apart from these restrictions, there are no unfulfilled conditions or contingencies attached to government funding. (2024: Nil).

3. Personnel costs

	2025 Actual \$	2024 Actual \$
Staff salaries	953,787	1,002,401
Board remuneration	144,562	139,105
KiwiSaver employer contributions	28,565	29,617
TOTAL PERSONNEL COSTS	1,126,914	1,171,123

4. Other expenses

Fees paid to auditors: audit of the financial statements and statement of service performance(i)	29,583	28,668
Consultancy	63,697	50,099
Research	128,935	117,640
Travel, accommodation & training	24,234	18,408
Rent	57,204	57,204
IT	60,559	54,999
Office expenses	158,171	132,213
TOTAL OTHER EXPENSES	522,383	459,231

(i) BSA's appointed auditor is Ernst & Young Wellington (EY). Apart from the audit of the financial statements and statement of service performance, no other services were received from, and other fees paid to, EY during the year (2024: fees for audit of financial statements and statement of service performance only)

5. Bank accounts and cash

	2025 Actual \$	2024 Actual \$
Bank		
Current accounts	248,519	299,251
Call accounts	723,636	347,165
TOTAL BANK ACCOUNTS AND CASH	972,155	646,416

6. Investments

Term deposits	1,550,000	1,700,000
TOTAL INVESTMENTS	1,550,000	1,700,000

7. Debtors and prepayments

Trade receivables	219	4,744
Accrued interest	29,339	12,198
Prepayments	36,633	38,699
TOTAL DEBTORS AND PREPAYMENTS	66,192	55,641

8. Creditors and accrued expenses

Creditors	119,109	60,220
Accrued expenses	27,238	82,775
Kiwisaver employers' contribution payable to IRD	1,009	887
PAYE, including deductions payable to IRD	11,232	8,742
TOTAL CREDITORS AND ACCRUED EXPENSES	158,589	152,624

Creditors and accrued expenses are non-interest bearing and are normally settled on 30-day terms.

9. Employee entitlements

Accrued salaries and wages	25,732	20,551
Annual leave	52,955	55,890
TOTAL EMPLOYEE ENTITLEMENTS	78,686	76,441

10. Commitments

	2025 Actual \$	2024 Actual \$
Commitments are represented by:		
Not later than one year	57,204	57,204
Later than one year and not later than two years	4,767	4,767
Later than two years and not later than five years	-	-
TOTAL NON-CANCELLABLE OPERATING LEASE	61,971	61,971

The operating lease is for the rental of premises on Level 2, 119 Ghuznee street, occupied from 26 July 2013. The lease expired in July 2025 and a sublease until at least 27 July 2026 was agreed to.

11. Contingent assets and liabilities

Contingent assets

As at 30 June 2025 the BSA had no contingent assets. (2024:Nil)

Contingent liabilities

As at 30 June 2025 the BSA had no contingent liabilities. (2024:Nil)

12. Related party transactions & key management personnel

In conducting its activities, the BSA is required to pay various taxes and levies (such as GST, PAYE and ACC levies) to the Crown and entities related to the Crown. The payment of these taxes and levies, other than income tax, is based on the standard terms and conditions that apply to all tax and levy payers. The BSA is exempt from paying income tax.

The BSA receives levy payments pursuant to the Broadcasting Act 1989, from government-related broadcasters.

	2025 Actual \$	2024 Actual \$
Key management personnel compensation		
Salaries and other short-term benefits	361,541	358,828
TOTAL KEY MANAGEMENT PERSONNEL COMPENSATION	361,541	358,828

Key management personnel includes all board members and the Chief Executive.
The BSA had no related party transactions. (2024: Nil).

Board member remuneration

The total value of remuneration paid or payable to each board member during the year is:

	2025 Actual \$	2024 Actual \$
A Beck	31,286	34,875
J Gillespie	28,700	25,813
T Solomon-Tanoa'I	32,316	26,063
S Staley (Chair)	52,260	52,355
TOTAL BOARD MEMBER REMUNERATION	144,562	139,106

Employee remuneration

During the year ended 30 June 2025, three employees (2024: four) received remuneration (excluding superannuation benefits) in excess of \$100,000 per annum.

Total employee remuneration paid or payable		
110,000 – 119,999	-	1
120,000 – 129,999	1	1
150,000 – 159,999	1	-
160,000 – 169,999	-	1
170,000 – 179,999	-	1
210,000 – 219,999	1	-
TOTAL NUMBER OF EMPLOYEES	3	4

13. Events after balance date

There were no significant events after the balance date.

14. Explanations of significant variations against budget

Explanations for significant variations from the BSA's budgeted figures in the Statement of Performance Expectations are as follows:

Statement of Financial Performance

Revenue

Revenue was above budget this year due to a higher amount of broadcasting levies received than expected. In addition to this, interest income was higher than budgeted due to higher interest rates than anticipated interest rates.

Expenditure

Personnel costs were below budget for the year due to the BSA operating with a reduced number of FTE.

Other expenses were below budget due to lower than anticipated consultancy support required and external legal support.

Statement of Financial Position

Bank accounts and cash/ investments

Bank accounts were higher than budgeted due to higher levies than anticipated and reduced personnel expenditure. Investments were below budget, as an increase in expenditure in the later months of the financial year was forecasted. Therefore, the proceeds from matured investments are reflected in higher bank accounts.

Creditors and accrued expenses

Creditors and accrued expenses were higher than budgeted due to an influx of expenditure incurred in the final month of the financial year that was initially anticipated to be incurred earlier.

INDEPENDENT AUDITOR'S REPORT TE PŪRONGO A TE ŌTITA MOTUHAKE

To the readers of Broadcasting Standards Authority's annual financial statements and statement of performance for the year ended 30 June 2025

The Auditor-General is the auditor of Broadcasting Standards Authority (the Authority). The Auditor-General has appointed me, Lianne Austin, using the staff and resources of Ernst & Young, to carry out, on his behalf, the audit of:

- ▶ the annual financial statements that comprise the statement of financial position as at 30 June 2025, the statement of comprehensive revenue and expenses, statement of changes in equity, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information on pages 54 to 62; and
- ▶ the statement of performance for the year ended 30 June 2025 on pages 44 to 53.

Opinion

In our opinion:

- ▶ The annual financial statements of the Authority:
 - fairly present, in all material respects:
 - its financial position as at 30 June 2025; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Tier 3 PS Standards.
- ▶ The statement of performance fairly presents, in all material respects, the Authority's service performance for the year ended 30 June 2025. In particular, the statement of performance:
 - provides an appropriate and meaningful basis to enable readers to assess the actual performance of the Authority for each class of reportable outputs, in accordance with generally accepted accounting practice in New Zealand; and

- fairly presents, in all material respects, for each class of reportable outputs:

- the actual performance of the Authority,
- the actual revenue earned; and
- the output expenses incurred,

as compared with the forecast standards of performance, the expected revenues and the proposed output expenses included in the Authority's statement of performance expectations for the financial year; and

- complies with generally accepted accounting practice in New Zealand in accordance with Tier 3 PS Standards.

Our audit was completed on 7 October 2025. This is the date at which our opinion is expressed.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): *The Audit of Service Performance Information* issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

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

Responsibilities of the Board for the financial statements and the statement of performance

The Board is responsible on behalf of the Authority for preparing:

- ▶ annual financial statements that fairly present the Authority's financial position, financial performance, and its cash flows, and that comply with generally accepted accounting practice in New Zealand.

- ▶ a statement of performance that:
 - provides an appropriate and meaningful basis to enable readers to assess the actual performance of the Authority for each class of reportable outputs, determined in accordance with generally accepted accounting practice in New Zealand;
 - fairly presents, for each class of reportable outputs:
 - the actual performance of the Authority,
 - the actual revenue earned; and
 - the output expenses incurred,

as compared with the forecast standards of performance, the expected revenues and proposed output expenses included in the Authority's statement of performance expectations for the financial year; and

 - complies with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements, and a statement of performance that are free from material misstatement, whether due to fraud or error.

In preparing the annual financial statements, and a statement of performance, the Board is responsible on behalf of the Authority for assessing the Authority's ability to continue as a going concern.

The Board's responsibilities arise from the Crown Entities Act 2004.

Responsibilities of the auditor for the audit of the financial statements and the statement of performance

Our objectives are to obtain reasonable assurance about whether the annual financial statements, and the statement of performance, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of the financial statements, and the statement of performance.

For the budget information reported in the annual financial statements, and the statement of performance, our procedures were limited to checking that the information

agreed to the Authority's statement of performance expectations.

We did not evaluate the security and controls over the electronic publication of the financial statements, and the statement of performance.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- ▶ We identify and assess the risks of material misstatement of the annual financial statements, and the statement of performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ▶ We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- ▶ We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- ▶ We evaluate whether the statement of performance:
 - provides an appropriate and meaningful basis to enable readers to assess the actual performance of the Authority. We make our evaluation by reference to generally accepted accounting practice in New Zealand; and
 - fairly presents the actual performance of the Authority for the financial year.
- ▶ We conclude on the appropriateness of the use of the going concern basis of accounting by the Board.
- ▶ We evaluate the overall presentation, structure and content of the annual financial statements, and the statement of performance, including the disclosures, and whether the financial statements, and the statement of performance represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises all of the information included in the annual report, but does not include the annual financial statements, and the statement of performance, and our auditor's report thereon.

Our opinion on the annual financial statements, and the statement of performance does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the annual financial statements, and the statement of performance, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the annual financial statements, and the statement of performance or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Authority in accordance with the independence requirements of the Auditor – General's Auditing Standards, which incorporate the independence 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.

Other than in our capacity as auditor, we have no relationship with, or interests in, the Authority.



Lianne Austin
Ernst & Young

On behalf of the Auditor-General
Wellington, New Zealand



APPENDICES TĀPIRITANGA

APPENDIX 1: COMPLAINTS RECEIVED AND DECISIONS ISSUED

TĀPIRITANGA 1: NGĀ KŌAMUAMU ME NGĀ WHAKATAU

Year	Complaints Received	Decisions Issued	Determination					Appealed to High Court	Orders				
			Upheld	Upholds as % of total	Not Upheld	Declined to Determine ^a	Other ^a		Published Statement	Costs to Crown	Legal Costs	Compensation for Breach of Privacy	Other
July 2024 – June 2025	90	84	8 (relating to 10 complaints)	9.50%	67 (relating to 75 complaints)	9	0	3 ¹¹	1	1	1	0	-
July 2023 – June 2024	130	106 ¹²	5 (relating to 5 complaints)	4.70%	85 (relating to 98 complaints)	16 (relating to 17 complaints)	0	0	1	1	0	0	-
July 2022 – June 2023	169	121	7	5.70%	100 (relating to 116 complaints)	13 (relating to 25 complaints)	1 (relating to 1 complaint)	0	3	2	1	1	1 (interlocutory) order accepting jurisdiction of complaint
July 2021 – June 2022	184	173 (relating to 185 complaints)	7 (relating to 8 complaints)	4.10%	145 (relating to 157 complaints)	19 (relating to 20 complaints)	2 (relating to 2 complaints)	1	3	4			1 (interlocutory) order regarding submission of evidence and key facts in issue
July 2020 – June 2021	206	160 (relating to 191 complaints)	15 (relating to 16 complaints)	9.40%	135 (relating to 160 complaints)	9 (relating to 14 complaints)	1 (relating to 1 complaints)	1	2	6	2	2	1 order for provision of broadcast material
July 2019 – June 2020	135	111 (relating to 130 complaints)	16 (relating to 22 complaints)	14.40%	84 (relating to 98 complaints)	8 (relating to 8 complaints)	3 (relating to 4 complaints) ¹³		2	2			2 costs to the broadcaster 2 complaints directed back to the broadcaster

9. From 2010 'Declined to Determine' encompasses all non-jurisdiction-related 'declined' findings, including that complaints were frivolous, vexatious or trivial or that in any event, the complaint ought not to be determined by the BSA.

10. From 2010 'Other' relates solely to findings of jurisdiction or no jurisdiction that may have been previously treated as 'Declined to Determine'.

11. A fourth decision was also appealed but the appeal was subsequently withdrawn. All of the appeals are yet to be determined.

12. As at 30 June 2024, 34 complaints were still to be determined.

13. 2 of the 4 complaints relate to the same matter and were the subject of 1 BSA decision accepting jurisdiction to consider the complaints. The 2 complaints were later upheld in the BSA's substantive decision. Therefore they are recorded under both 'Upheld' and 'Other' in the Determinations section, but counted as 2 complaints (not 4) of the total 130 complaints determined in 111 decisions.

Year	Complaints Received	Decisions Issued	Determination					Appealed to High Court	Orders			
			Upheld	Upholds as % of total	Not Upheld	Declined to Determine ⁹	Other ¹⁰		Published Statement	Costs to Crown	Legal Costs	Compensation for Breach of Privacy
July 2018 – June 2019	121	90 (relating to 131 complaints)	9 (relating to 11 complaints)	10%	76 (relating to 115 complaints)	3 (relating to 3 complaints)	2 (relating to 2 complaints)	2	3	4	1	1 Online statement 1 Print statement
July 2017 – June 2018	174	103 (about 148 complaints)	14 (about 52 complaints)	13.60%	83 (about 89 complaints)	2 (about 2 complaints)	4 (about 5 complaints)	-	5 (including one statement published online)	3	1	3 1 Complaint directed back to the broadcaster
July 2016 – June 2017	113	102 (about 113 complaints)	15 (about 15 complaints)	14.70%	82 (about 93 complaints)	1	4	1	4	4	-	4 1 Complaint directed back to broadcaster to consider
July 2015 – June 2016	124	101	23	22.80%	73	4	1	-	2	5	1	4
July 2014 – June 2015	151	143	14	9.80%	120	9	-	-	1	1	1	6
July 2013 – June 2014	149	99	12	12.10%	74	13	-	2	2	2	1	1
July 2012 – June 2013	136	111	18	16.20%	86	5	2	1	1	-	1	2 1 Complaint directed back to broadcaster to consider
July 2011 – June 2012	195	162	17	10.40%	131	10	4	-	1	3	4	1
July 2010 – June 2011	250	236	69	29.20%	146	13	8	5	6	8	4	2
July 2009 – June 2010	210	193	45	23.30%	141	7	-	4	11	7	7	-
July 2008 – June 2009	162	151	25	16.60%	124	2	-	-	4	3	3	1
July 2007 – June 2008	148	139	41	29.50%	94	2	2	4	13	8	3	2 1 Refrain from broadcasting
July 2006 – June 2007	131	125	27	21.60%	94	3	1	2	10	9	7	6
July 2005 – June 2006	153	156	19	12.20%	127	10	-	-	6	5	4	-
July 2004 – June 2005	184	214	40	18.70%	166	7	1	1	11	4	6	- 1 Publication of apology in newspapers

Year	Complaints Received	Decisions Issued	Determination				Appealed to High Court	Orders					
			Upheld	Upholds as % of total	Not Upheld	Declined to Determine ⁹		Other ¹⁰	Published Statement	Costs to Crown	Legal Costs	Compensation for Breach of Privacy	Other
July 2003–June 2004	196	187	42	22.50%	133	5	7	3	10	1	3	2	2 Publication in newspaper/Referred back to broadcaster to review its policies
July 2002–June 2003	169	160	26	16.30%	116	8	10	1	7	2	2	-	-
July 2001–June 2002	186	180	44	24.40%	128	8	-	4	12	8	2	3	1 Broadcast of apology
July 2000–June 2001	197	189	41	21.70%	135	13	-	1	13	6	1	2	1 Letter of apology
July 1999–June 2000	206	239	71	29.70%	152	16	-	-	12	13	5	2	1 Refrain from advertising
July 1998–June 1999	204	184	33	17.90%	132	9	10	1	4	8	2	4	-
July 1997–June 1998	174	176	39	22.20%	122	12	3	2	2	10	-	7	1 Broadcast of apology
July 1996–June 1997	206	199	40	20.10%	147	10	2	-	5	-	8	1	2 Broadcasts of apology
July 1995–June 1996	179	171	50	29.20%	110	10	1	1	11	-	-	4	4 Broadcasts of apology
July 1994–June 1995	162	139	48	34.50%	84	4	3	-	7	-	1	-	2 Broadcasts of apology
July 1993–June 1994	168	151	53	35.10%	92	6	-	-	6	-	-	2	1 Broadcast of apology
July 1992–June 1993	159	144	43	29.90%	97	3	1	-	3	-	1	2	-
July 1991–June 1992	106	76	25	32.90%	46	4	1	-	3	-	-	1	-
July 1990–June 1991	52	45	19	42.20%	25	-	1	-	7	-	1	-	2 Broadcasts of apology/ Refrain from advertising
July 1989–June 1990	43	14	6	42.90%	6	2	-	-	-	-	-	1	-

DECISION STATISTICS

In the reporting period we issued 84 decisions in relation to 94 complaints. The tables below provide details of the broadcasters and programmes complained about, the standards raised and outcomes of the complaints determined in the decisions issued in the reporting period.

Most complained about medium by number of decisions (84 decisions issued)

	Total number of decisions	Upheld
Television	57 decisions about 67 complaints (72 decisions about 85 complaints)	6 decisions about 8 complaints (3 decisions about 3 complaints)
Radio	27 decisions about 27 complaints (34 decisions about 35 complaints)	2 decisions about 2 complaints (2 decisions about 2 complaints)

Figures in brackets are from the previous year.

Most complained about broadcaster by number of decisions (84 decisions issued)

	Total decisions	Upheld	Not upheld	Declined to determine	Interlocutory decision	Orders
Television						
Television New Zealand Ltd	47 (45)	4 (2)	36 (35)	7 (8)	- (-)	- (-)
Warner Brothers Discovery NZ Ltd	10 (20)	2 (1)	8 (16)	- (3)	- (-)	1 (-)
Sky Network Television Ltd	- (7)	- (-)	- (7)	- (-)	- (-)	- (1)
Whakaata Māori Māori Television Service	- (-)	- (-)	- (-)	- (-)	- (-)	- (-)
Radio						
RNZ	16 (20)	- (-)	14 (16)	2 (4)	- (-)	- (-)
NZME	9 (10)	1 (2)	8 (8)	- (-)	- (-)	1 (2)
MediaWorks Radio	- (3)	- (-)	- (3)	- (-)	- (-)	- (-)
Central FM Ltd	1 (-)	1 (-)	- (-)	- (-)	- (-)	1 (-)
Otago Access Radio The Hills Radio Trust	1 (-)	- (-)	1 (-)	- (-)	- (-)	- (-)
Media Bay of Plenty	- (1)	- (-)	- (-)	- (1)	- (-)	- (-)
TOTAL	84 (106)	8 (5)	67 (85)	9 (16)	- (-)	2 (2)

Figures in brackets are from the previous year.

Most complained about programme by number of complaints (total 94 complaints determined in 84 decisions)

	Number of complaints	Upheld	Not upheld/other
1News	33 (30)	4 (-)	29 (30)
RNZ News Bulletins	6 (8)	- (-)	6 (8)
Q+A	6 (3)	- (-)	6 (3)
Seven Sharp	5 (2)	- (-)	5 (2)
ThreeNews	5 (-)	2 (-)	3 (-)
Morning Report	3 (5)	- (-)	3 (5)
Newshub Live at 6pm	2 (12)	- (1)	2 (11)
Breakfast	2 (6)	- (-)	2 (6)
Nine to Noon	2 (4)	- (-)	2 (4)
Heather du Plessis-Allan Drive	2 (1)	- (-)	2 (1)

Figures in brackets are from the previous year.

Most complained about programme genre by number of decisions (84 decisions issued)

	Number of decisions	Upheld	Not upheld	Declined to determine	Interlocutory decision
News/Current Affairs ¹⁴	62 (76)	4 (4)	50 (61)	8 (11)	- (-)
Radio/Talkback ¹⁵	9 (11)	1 (-)	8 (8)	- (2)	- (-)
Factual Programmes ¹⁶	4 (2)	1 (-)	3 (2)	- (-)	- (-)
Fictional Programmes ¹⁷	- (2)	- (-)	- (1)	- (1)	- (-)
Other ¹⁸	9 (8)	2 (-)	6 (6)	1 (2)	- (-)
Election ¹⁹	- (7)	- (-)	- (7)	- (-)	- (-)
TOTAL	84 (106)	8 (5)	67 (85)	9 (16)	- (-)

Figures in brackets are from the previous year.

14. **News/Current Affairs:** programmes dedicated to news and current affairs

15. **Radio/Talkback:** radio shows or talkback programmes that may involve regular phone calls from listeners

16. **Factual Programmes:** programmes that are non-fiction, contain factual information, and which could be considered in relation to the accuracy and balance standards

17. **Fictional Programmes:** dramas, sitcoms, cartoon comedies, movies. May include dramatic versions of factual events

18. **Other:** programmes that do not fit the other categories, including comedy, sport, reality TV, songs or music videos

19. **Election:** Usually, 'election programmes' will appear as short promotional/campaign clips for political parties or candidates, broadcast on TV or on radio

Most frequently complained about standard by number of complaints (94 complaints determined)²⁰

	Accuracy	Balance	Fairness	Offensive and Disturbing Content	Discrimination and Denigration	Promotion of Illegal or Antisocial Behaviour	Children's Interests	Privacy	Action Taken (about any standard)
TOTAL	63 (69)	46 (62)	35 (45)	24 (24)	20 (30)	14 (24)	10 (12)	6 (6)	7 (7)
Upheld	7 (4)	2 (1)	3 (-)	1 (-)	- (1)	1 (-)	1 (-)	- (-)	5 (1)
Not Upheld/Other	56 (65)	44 (61)	32 (45)	23 (24)	20 (29)	13 (24)	9 (12)	6 (6)	2 (6)

Figures in brackets are from the previous year.

Most upheld standard by decisions issued

- 1. Accuracy:** 5 upheld decisions about 7 complaints
- 2. Fairness:** 2 upheld decisions about 3 complaints
- 3. Balance:** 1 upheld decision about 2 complaints

20. This table reflects the number of times a standard has been raised across the 94 complaints addressed in the 84 decisions issued. *Action Taken* refers to complaints about the action taken by the broadcaster to remedy the breach when a complaint about a standard was upheld in full or in part by the broadcaster.

APPENDIX 2: DECISION DETAILS

TĀPIRITANGA 2: NGĀ TAIPITOPI TO MŌ NGĀ WHAKATAU

The following tables contain a breakdown of the 94 complaints that made up the 84 decisions issued by the BSA in the 2024/25 year, by outcome (upheld with order; upheld with no order; not upheld; declined to determine; and jurisdiction considered).

Upheld with order

When a complaint is upheld (the BSA finds a breach of standards), the BSA may only make the orders set out in sections 13 and 16 of the Broadcasting Act 1989. Orders which may be made include: a broadcast or publication of statement; costs to the Crown of up to \$5,000 (may be imposed where the conduct of the broadcaster is serious); a contribution to legal costs reasonably incurred by a successful complainant; and compensation to an individual whose privacy has been breached by a broadcast, of up to \$5,000.

Decision Number	Complainant	Broadcaster	Programme	Nature of Complaint	Standards Complaind Under	Standards Upheld	Order
2024-026	Communities Against Alcohol Harm	NZME Radio Ltd	Fletch, Vaughan and Hayley	Discussion about searching for the cheapest alcohol with the highest alcohol by volume (ABV), amounted to socially irresponsible alcohol promotion	Promotion of Illegal or Antisocial Behaviour	Promotion of Illegal or Antisocial Behaviour	Section 13(1)(a) – broadcast statement
2024-070	Action For Smokefree 2025	Warner Brothers Discovery NZ Ltd	ThreeNews	Item reporting concerns about alleged links between ASH and Australian 'pro-vape' lobby inaccurate, unbalanced and unfair to ASH	Balance, Accuracy, Fairness	Balance, Accuracy, Fairness	Section 13(1)(a) – statement published on air, and online (to the extent reasonably within the broadcaster's control); Section 16(1) – costs to the complainant \$1,710.62; Section 16(4) – \$3,000 costs to the Crown
2024-071	Action For Smokefree 2025	Warner Brothers Discovery NZ Ltd	ThreeNews	Item reported a school had 'refused to let students participate' in ASH's Year 10 Vaping Survey but did not report relevant email was from 2021; allegedly misleading and unfair to ASH	Accuracy, Fairness	Accuracy, Fairness	Section 13(1)(a) – statement published on air, and online (to the extent reasonably within the broadcaster's control); Section 16(1) – costs to the complainant \$1,710.62; Section 16(4) – \$3,000 costs to the Crown
2024-092	Bayliss, Kathryn	Central FM Ltd	Cockies Hour	Statements that land needed for the Makaroro water reservoir and dam was only Stewardship land were inaccurate	Accuracy	Accuracy	Section 13(1)(a) Broadcasting Act 1989 – statement published on air and online

Upheld with no order

In some cases the Authority may uphold a complaint (find a breach of standards) but may decide not to make any order. This may be because the Authority considers that the seriousness of the breach is low; and/or because the publication of the decision, and any resulting media coverage, will adequately censure the conduct; and/or because it considers the decision gives adequate guidance to broadcasters about maintaining standards.

Decision Number	Complainant	Broadcaster	Programme	Nature of Complaint	Standards Complained Under	Standards Upheld
2024-029	Milina, Adam	Warner Brothers Discovery NZ Ltd	Promo for Paper Dolls, Quiet on Set and The Playboy Murders aired during Scoob!	Action taken in response to inappropriate promos during Children's programming was not sufficient	Offensive and Disturbing Content, Children's Interests	Offensive and Disturbing Content, Children's Interests
2024-037	Mustapic, Dan	Television New Zealand Ltd	James Must-a-pic His Mum a Man	Comments in the series created a negative impression of James' father adversely affecting his reputation	Accuracy, Privacy, Fairness	Fairness
2024-041	Al-Jiab, Rami	Television New Zealand Ltd	1News	The use of 'unprecedented' to describe a prior Iranian strike, without further context, inaccurately implied the Iranian strike was unprovoked	Discrimination and Denigration, Accuracy, Fairness	Accuracy
2024-103A	Robertson, Douglas	Television New Zealand Ltd	1News	Item about heightened security in Paris at a football match between France and Israel following Amsterdam riots was inaccurate reporting of the events	Promotion of Illegal or Antisocial Behaviour, Discrimination and Denigration, Balance, Accuracy, Fairness	Accuracy
2024-103B	Jervis, Michelle	Television New Zealand Ltd	1News	Item regarding rioting in Amsterdam involving Maccabi football fans, lacked balance and accuracy	Balance, Accuracy	Accuracy
2025-002	Minto, John	Television New Zealand Ltd	1News	Report on the violence in Amsterdam following a football match with Israeli club Maccabi Tel Aviv breached balance and accuracy standards	Balance, Accuracy	Accuracy

Not upheld

Decision Number	Complainant	Broadcaster	Programme	Nature of Complaint	Standards Complained Under
2024-011	WM	Television New Zealand Ltd	Te Karere	Filming at tangihanga of a prominent Māori activist inside the whare rūpuna (meeting house) was highly offensive as it was contrary to tikanga and the deceased's wishes, and that the broadcast breached the complainant's, the deceased's and rūpuna (ancestors') privacy	Offensive and Disturbing Content, Privacy

Decision Number	Complainant	Broadcaster	Programme	Nature of Complaint	Standards Complained Under
2024-027	Bowie, Ken	Television New Zealand Ltd	New Zealand Today	Offensive language and sexual themes in interviews of 'Jim' of the Jim's Mowing franchise and the owner/operator of The Naked Baker	Offensive and Disturbing Content, Discrimination and Denigration, Balance, Accuracy
2024-031	Lancaster, Nevan	Radio New Zealand	Mediawatch	Denial and downplaying of the widespread sexual violence that occurred on October 7, 2023 in Israel/Palestine	Balance, Accuracy, Fairness
2024-032	Dickie, James	Radio New Zealand	Story Time	Story contained inappropriate content for children including chickens having their heads chopped off and running around headless	Offensive and Disturbing Content, Children's Interests
2024-034	Cable, Jim	Television New Zealand Ltd	1News	Repeatedly asking Winston Peters 'Has the Prime Minister asked you to pull your head in?' was rude and biased	Offensive and Disturbing Content, Discrimination and Denigration
2024-035	Brandish, Stan	Warner Brothers Discovery NZ Ltd	Newshub Live at 6pm	Description of Winston Peter's comment comparing the previous Labour Government's co-governance approach to the Holocaust was inaccurate	Accuracy
2024-036	Pepping, Mary	Television New Zealand Ltd	Promo for James Must-a-pic His Mum a Man	Showing naked men in a bath was inappropriate for children	Children's Interests
2024-038A	Pui, Michael	Television New Zealand Ltd	1 Special: The Lost Boys of Dilworth	Description of Dilworth abusers omitted the word 'Anglican', or references to 'Anglican ministers' which was biased	Balance, Accuracy, Fairness
2024-038B	BH	Television New Zealand Ltd	1 Special: The Lost Boys of Dilworth	Documentary re-traumatises victims of similar crimes and was inappropriate for child actors to participate in	Offensive and Disturbing Content, Children's Interests, Promotion of Illegal or Antisocial Behaviour, Discrimination and Denigration, Balance, Accuracy, Privacy, Fairness
2024-039	Williams, John	Television New Zealand Ltd	Country House Hunters New Zealand	Programme inaccurate as two houses portrayed as for sale were not for sale	Accuracy
2024-040A	Pack, Simon	Television New Zealand Ltd	Q+A	Interview with Israeli Ambassador was biased and inaccurate	Balance, Accuracy, Fairness
2024-040B	Palestine Solidarity Network Aotearoa	Television New Zealand Ltd	Q+A	Interviews with Israeli Ambassador and head of Palestinian Delegation breached several standards	Offensive and Disturbing Content, Discrimination and Denigration, Balance, Accuracy, Fairness
2024-040C	Taylor-Moore, Karyn	Television New Zealand Ltd	Q+A	Interview with Israeli Ambassador was misleading and lacked balance	Balance, Accuracy

Decision Number	Complainant	Broadcaster	Programme	Nature of Complaint	Standards Complained Under
2024-040D	Wellington Palestine Group	Television New Zealand Ltd	Q+A	Interviews with Israeli Ambassador and head of Palestinian Delegation breached several standards	Balance, Accuracy
2024-042A	Chapel, Christopher	Television New Zealand Ltd	1News	Verian poll results inaccurate and unfair to coalition Government	Accuracy, Fairness
2024-042B	Garbutt, Russell	Television New Zealand Ltd	1News	Verian poll results lacked balance, and broadcast was inaccurate and unfair to coalition government	Balance, Accuracy, Fairness
2024-042C	Hopcroft, Lyall	Television New Zealand Ltd	1News	Verian poll results inaccurate and lacked balance	Balance, Accuracy
2024-043A	Vincent, Todd	Television New Zealand Ltd	1News	It was inaccurate to claim the ICJ said a genocide in Gaza was 'plausible'.	Accuracy
2024-043B	Smith, Grant	Television New Zealand Ltd	1News	Report of ICJ ruling on genocide in Gaza was inaccurate by using the term plausible	Accuracy
2024-044	Chan, Frank	NZME Radio Ltd	Canterbury Mornings with John MacDonald	Host comments that 'people deciding if they're transgender or not' slowed down census process were belittling and denigrated transgender people	Discrimination and Denigration
2024-047	Bott, Samuel	Warner Brothers Discovery NZ Ltd	Newshub Live at 6pm	Reporting on an instance of alleged illegal fishing in a marine reserve was 'ill informed' and had caused 'a lot of harm' to the individuals involved and their families, including death threats	Discrimination and Denigration, Accuracy, Privacy
2024-048	Hailes-Paku, Monica	NZME Radio Ltd	Bree & Clint	Discussion made methamphetamine appear 'cute', it was offensive for the hosts to discuss it on air, promoted the drug to the audience and was unfair	Offensive and Disturbing Content, Promotion of Illegal or Antisocial Behaviour, Fairness
2024-049A	Brown, Philippa	Warner Brothers Discovery NZ Ltd	Married At First Sight NZ	Men urinating in public in Vanuatu offensive and disrespectful to Vanuatians	Offensive and Disturbing Content
2024-049B	Sloog, Tracey	Warner Brothers Discovery NZ Ltd	Married At First Sight NZ	Men urinating in public in Vanuatu offensive	Offensive and Disturbing Content
2024-050	Forrest, Gavin	Television New Zealand Ltd	Breakfast	Discussion of live cattle exports unfair and biased towards SAFE/animal rights activists	Balance, Accuracy

Decision Number	Complainant	Broadcaster	Programme	Nature of Complaint	Standards Complained Under
2024-052	Daly, Aidan	Radio New Zealand	Morning Report	Institute of Economic Research indicating an alarming number of primary teachers are unqualified to be teaching maths, science or English was inaccurate	Accuracy
2024-054	Baker, Trevor	Radio New Zealand	News Bulletin	The report regarding the ICJ ruling on Rafah was inaccurate and omitted important context and perspectives	Promotion of Illegal or Antisocial Behaviour, Discrimination and Denigration, Balance, Accuracy, Fairness
2024-055	Neal, Geoff	Television New Zealand Ltd	1News	Coalition tax cuts portrayed negatively	Balance, Accuracy, Fairness
2024-056	Southee, Glenn	Television New Zealand Ltd	1News	Statement that D-Day was the 'turning point' of WW2 was inaccurate as it was only the turning point for the Western Front, not the Eastern Front or WW2 as a whole	Accuracy
2024-057	McArthur, Dave	Radio New Zealand	News Bulletin	Broadcast inappropriately used terms such as energy, fossil fuels, power and electricity and omitted contextual information	Offensive and Disturbing Content, Children's Interests, Promotion of Illegal or Antisocial Behaviour, Discrimination and Denigration, Balance, Accuracy, Privacy, Fairness
2024-058	Al-Jiab, Rami	Television New Zealand Ltd	1News	Action taken by broadcaster in response to accuracy standard breach in report on USA ceasefire proposal inadequate, item also discriminatory, unbalanced and unfair	Discrimination and Denigration, Balance, Accuracy, Fairness
2024-059	Humphries, Franc	Television New Zealand Ltd	Seven Sharp	Jeremy Wells use of the C-word is offensive	Offensive and Disturbing Content, Children's Interests, Promotion of Illegal or Antisocial Behaviour, Discrimination and Denigration, Fairness
2024-061	Grant, Anthony	NZME Radio Ltd	Heather du Plessis-Allan Drive	Crude, insulting language directed at Dr Ashley Bloomfield	Offensive and Disturbing Content, Discrimination and Denigration, Balance, Fairness
2024-062	Powell, Graham Bruce	Television New Zealand Ltd	1News	Item on Government's funding of new cancer drugs inaccurate, unbalanced and unfair to Government as it did not clarify that alternative or better drugs are to be funded in the place of medicines that were promised to be funded but were not	Balance, Accuracy, Fairness
2024-063	Greene, Matt	Television New Zealand Ltd	1News	Item regarding heatwave did not include mention of climate change	Accuracy
2024-065	O'Driscoll, Shane	Television New Zealand Ltd	Seven Sharp	Inaccurate to say there was 'nationwide confiscation of Māori land' in interview with Temuera Morrison	Accuracy

Decision Number	Complainant	Broadcaster	Programme	Nature of Complaint	Standards Complained Under
2024-066	Hall, Jay	Television New Zealand Ltd	1News	Glamorisation of Trump and his supporters equated to active promotion of antisocial behaviour	Promotion of Illegal or Antisocial Behaviour
2024-068	Duke, Lee	Television New Zealand Ltd	1News	Omitting to say assassinated Ismail Haniyeh was chief ceasefire negotiator for Hamas was misleading	Balance, Accuracy, Fairness
2024-069	Boom, Robin	Television New Zealand Ltd	Seven Sharp	Segment with a drag king was unbalanced, unfair, and discriminated/denigrated fundamentalist Christians, Family First and Destiny Church	Discrimination and Denigration, Balance, Fairness
2024-073	Hopwood, Malcolm	Warner Brothers Discovery NZ Ltd	7 Days	Broadcast was unfair to a singer who performed the New Zealand national anthem ahead of an All Blacks game in San Diego	Balance, Fairness
2024-074	McGlone, Jim	Television New Zealand Ltd	1News	Inaccurate coastguard advice about how to cross sand bars was dangerous	Accuracy
2024-075	Newburgh, Bruce	NZME Radio Ltd	News Bulletin	Report on Israeli air strike on school in Gaza was misleading – did not mention it was Hamas command post	Accuracy
2024-076	Towgood, Arthur	Television New Zealand Ltd	Promo for Colin from Accounts	A woman character's mention of flashing her nipple was inappropriate and harmful to children	Children's Interests
2024-077	OH	Radio New Zealand	News Bulletin	Report on wounded residents in South Lebanon did not include audio from an Israeli family with injuries to provide balance	Balance, Accuracy, Fairness
2024-080	Anderson, Judy	Television New Zealand Ltd	Breakfast	Claim that low-carb diets can increase one's risk of developing diabetes by 20% is misleading and dangerous	Accuracy
2024-081	Gibbs, Andrew	Radio New Zealand	Nine to Noon	Segment discussing the latest developments in a site investigation at the former Dow chemical plant in Paritū, New Plymouth, lacked balance and accuracy	Balance, Accuracy
2024-082	Hartstone, Jayne	NZME Radio Ltd	Fletch, Vaughan and Hayley	Broadcast perpetrated homophobic stereotypes that gay people are 'sneaky'/untrustworthy	Discrimination and Denigration
2024-083	Jacobson, Arthur	Warner Brothers Discovery NZ Ltd	ThreeNews	Comparing Winston Peters' concerns about exporting dogs to Trump's 'they're eating the dogs' comment was materially misleading	Accuracy

Decision Number	Complainant	Broadcaster	Programme	Nature of Complaint	Standards Complained Under
2024-084	Beck, Paul	Television New Zealand Ltd	Seven Sharp	Describing a driver who uses mobility car parks illegally as an 'arsehole' was offensive	Offensive and Disturbing Content
2024-085	Hoadley, Richard	Television New Zealand Ltd	1News	Inaccurate information provided about sea level rise and Greenland's ice sheets melting	Balance, Accuracy, Fairness
2024-086	Wishart, Ian	Warner Brothers Discovery NZ Ltd	ThreeNews	Claiming Dunedin had the 'wettest day in over a century' was inaccurate and materially misleading, particularly because it failed to consider previous rain events that were more intense and occurred more recently than 100 years ago	Accuracy
2024-087	Wishart, Ian	Television New Zealand Ltd	1News	Claiming Dunedin had the 'wettest day in over a century' was inaccurate and materially misleading, particularly because it failed to consider previous rain events that were more intense and occurred more recently than 100 years ago	Accuracy
2024-088	Kee, Kareana	Television New Zealand Ltd	1News	Item on military operation by Israeli forces in the Occupied West Bank breached Balance, Accuracy and Fairness standards	Balance, Accuracy, Fairness
2024-089	Singh, Jagmohan	NZME Radio Ltd	Heather du Plessis-Allan Drive	Presenter's comment 'you would lose 60 kids and gain 8,000 kids' was offensive	Offensive and Disturbing Content
2024-090	Grinwis, Mario	Radio New Zealand	News Bulletin	Reporting of Israeli football hooligans was inaccurate, untruthful and unbalanced	Balance, Accuracy
2024-091	Wong, Mark	Warner Brothers Discovery NZ Ltd	ThreeNews	It was inaccurate and unfair to claim that Pete Hegseth, Donald Trump's pick for US Secretary of Defence, 'had no relevant experience' for the role given his extensive military background	Accuracy, Fairness
2024-095	Tait, Andrew	Radio New Zealand	Morning Report	Interview about violence in football unbalanced by excluding the perspective of Amsterdam locals whose city was invaded by off-duty Israeli soldiers on furlough from a genocidal war	Discrimination and Denigration, Balance, Accuracy, Fairness
2024-096	Lancaster, Nevan	Radio New Zealand	Nine to Noon	Broadcast about 7 October 2023 Hamas-led attack on Israel was misleading	Balance, Accuracy, Fairness
2024-097	Lancaster, Nevan	Radio New Zealand	Saturday Morning	Interview with UNICEF representative about humanitarian toll in Lebanon from the Israel/Palestine conflict was biased and inaccurate	Balance, Accuracy, Fairness
2024-098	Williams, Kevin	Television New Zealand Ltd	1News	IPCA decision about the fatal police shooting of a man in Taranaki lacked accuracy and balance	Balance, Accuracy

Decision Number	Complainant	Broadcaster	Programme	Nature of Complaint	Standards Complained Under
2024-099	Mooney, Ashley	Television New Zealand Ltd	1News	Segment on dog attacks in South Auckland included images of Staffies (Staffordshire Bull Terriers), giving viewers the impression Staffies are dangerous dogs	Discrimination and Denigration, Accuracy
2024-101	Foster, Peter	Television New Zealand Ltd	Q+A	Inaccurate portrayal of the Treaty of Waitangi as a partnership which, in turn, was unbalanced (no contrary view provided) and unfair (to those on the other side of the argument)	Balance, Accuracy, Fairness
2024-102	Barclay, John	Television New Zealand Ltd	1News	Item on the Amsterdam football riots being widely condemned as 'antisemitism' was superficial and lacked balance	Balance
2025-003	Rush, Sean	Television New Zealand Ltd	1News	In discussing the Treaty Principles Bill, the 'Three Ps' were inaccurately compared to the 3 principles from TPB, giving an incomplete/inaccurate description of the Bill's true position	Accuracy
2025-004	Kilkenny, Eme	Television New Zealand Ltd	Seven Sharp	Jeremy Wells holding a cucumber in a phallic-like manner was inappropriate	Offensive and Disturbing Content
2025-006	Watkin, Neville	Radio New Zealand	First Up and Morning Report	Indicating the expected cost of new Cook Strait ferries would be 'more than' the cost from the previous government, was 'mischievous' and misleading	Accuracy
2025-008	Smith, Keith	Television New Zealand Ltd	1News	Report on Oranga Tamariki young offenders runaway incident showed bias against the current Minister/ Government	Balance
2025-009	Farr, Jan	Television New Zealand Ltd	1News	Unsources claim that Israel does not target Palestinian citizens was a blatant inaccuracy	Accuracy
2025-012	Placard, Charlie	Otago Access Radio	The Watermelon Report	Claiming Jesus was a Palestinian refugee breached several standards	Offensive and Disturbing Content, Balance, Accuracy, Fairness
2025-014	Xiao, Leon	Radio New Zealand	Morning Report	Interviewee was factually wrong to state 'around the world a lot of countries have banned loot boxes' (in video games)	Accuracy
2025-015	Mayes, Pam	NZME Radio Ltd	Early Edition with Ryan Bridge	The interviewer inappropriately encouraged the interviewee's comments about breaking bubble rules during COVID-19 lockdown	Offensive and Disturbing Content, Promotion of Illegal or Antisocial Behaviour
2025-016	Hall, Grahame	Radio New Zealand	It's Personal with Anika Moa	Language used in Anika Moa interview was inappropriate for time it aired	Offensive and Disturbing Content, Children's Interests, Promotion of Illegal or Antisocial Behaviour

Decision Number	Complainant	Broadcaster	Programme	Nature of Complaint	Standards Complained Under
2025-018	Kammler, Karl-Heinz	Television New Zealand Ltd	1News	Report on expanding citizen's arrest powers was politically biased against the Government	Balance, Fairness
2025-020	Grant, Anthony	NZME Radio Ltd	Drive Time with Ryan Bridges	Comments about the PM were offensive, gendered, vulgar language	Offensive and Disturbing Content
2025-021	Pepping, Mary	Warner Brothers Discovery NZ Ltd	Promo for Vince	Depictions of nudity in Promo for Vince breached multiple standards	Offensive and Disturbing Content, Children's Interests, Promotion of Illegal or Antisocial Behaviour

Declined to determine

Under section 11 of the Broadcasting Act 1989, the BSA may decline to determine a complaint if it considers that: a) the complaint is frivolous, vexatious or trivial; or b) in all the circumstances of the complaint, it should not be determined. If the Authority declines to determine a complaint under section 11(a), the Authority may make an order of costs against the complainant in accordance with the order provisions in section 16(2)(a) of the Act.

Decision Number	Complainant	Broadcaster	Programme	Nature of Complaint	Standards Complained Under	Reason
2024-060	Wakeman, Peter	Television New Zealand Ltd	1News	Item on recent surge in COVID-19 cases in NZ was unbalanced as it did not mention the vaccine's effectiveness was in question	Balance	Declined to Determine 11a
2024-064	Parsons, Ben	Radio New Zealand	News Bulletin	Including comment from Israeli PM Benjamin Netanyahu in a news item breached multiple standards	Offensive and Disturbing Content, Children's Interests, Promotion of Illegal or Antisocial Behaviour, Discrimination and Denigration, Balance, Fairness	Declined to Determine 11b
2024-078	Neal, Geoff	Television New Zealand Ltd	1News	Poll and report about racial tensions in New Zealand was biased	Discrimination and Denigration, Balance, Accuracy, Fairness	Declined to Determine 11b
2024-100	Lehany, Sharon	Television New Zealand Ltd	DUKE Quiz	A quiz answer questioned the moon landing, but there was no indication it was a joke, which promoted conspiracy theories	Offensive and Disturbing Content, Promotion of Illegal or Antisocial Behaviour, Accuracy	Declined to Determine 11a
2025-001	Johnson, Neil	Television New Zealand Ltd	1News	Palestinian flag waved in crowd of football match was offensive and disturbing	Offensive and Disturbing Content	Declined to Determine 11b
2025-005	Hamilton, Maria	Television New Zealand Ltd	Q+A	Lengthy interview with the PM was disrespectful and lacked balance	Balance	Declined to Determine 11b

Decision Number	Complainant	Broadcaster	Programme	Nature of Complaint	Standards Complained Under	Reason
2025-007	Maggs, Steven	Television New Zealand Ltd	1News	Images used in a story about Wellington Airport's runway development over-emphasised windy weather in the capital creating a misleading impression	Balance, Accuracy	Declined to Determine 11b
2025-013	Rupa, Dilip	Television New Zealand Ltd	1News	News items on a protest about a controversial sewerage project and discussing commemoration of New Zealand's Land Wars breached multiple standards	Promotion of Illegal or Antisocial Behaviour, Discrimination and Denigration, Balance, Accuracy, Privacy, Fairness	Declined to Determine 11b
2025-019	Samuelson, Vaughan	Radio New Zealand	News Bulletin	Speech by Vice President JD Vance at the Munich security conference was reported in an inaccurate and unbalanced way	Balance, Accuracy	Declined to Determine 11b





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