BSA
BROADCASTING STANDARDS AUTHORITY
TE MANA WHANONGA KAIPĀHO

2022

ANNUAL REPORT
TE PŪRONGO Ā-TAU

PRESENTED TO THE HOUSE OF REPRESENTATIVES
UNDER S 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 mārama 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.

Awhi 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 is an experienced director across a broad range of entities and a recently retired lawyer and partner of a Dunedin law firm. 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.



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 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.



Karyn Fenton-Ellis MNZM

Karyn, of Waikato, has more than 30 years' experience in broadcasting, corporate communications and governance. She was one of the inaugural presenters for TAB Trackside Television and TAB Trackside Radio, hosting programmes including *Retro*, *Weigh In* and *First Call* during a broadcasting career spanning 26 years. She has also held senior corporate communications and stakeholder engagement roles with listed and private companies for more than 25 years.

Internationally, Karyn served as World President of Junior Chamber International (JCI) and won the World Public Speaking Championship in the United Kingdom. She was also awarded the prestigious Trinity College London Exhibition Award for public speaking.

Karyn received the New Zealand Thoroughbred Racing Media Award in 2012 and was appointed a Member of the New Zealand Order of Merit (MNZM) in 2014 for services to the community, the arts and racing. Her previous governance roles include trustee of the Arts Foundation of New Zealand and board member of Creative New Zealand and the Christchurch Arts Festival.

Karyn joined the BSA in July 2025.



CHAIR'S REPORT
TE PŪRONGO O TE TIAMANA

This year's annual report may be the last of its kind, or near to it, as the Media and Communications Minister Paul Goldsmith announced in May 2026 that the Government will disestablish the BSA and shift towards an industry self-regulatory model.

The Minister stated that the 1989-established model was built for a disappearing traditional broadcasting era and is not suitable for modern digital platform services, on demand services and podcasts. The Government has indicated voluntary industry bodies, like the New Zealand Media Council, may expand their remit to include broadcast journalism. Other non-news content may no longer be regulated unless it is illegal – for example, objectionable material under the Films, Videos, and Publications Classification Act 1993.

At the time of writing this report, legislation to disestablish the Authority is being drafted, with an intention to introduce it to Parliament before the General Election in November. While we wait for the implementation of the Government's decision, we continue to carry out our statutory functions. In the context of uncertain timeframes for our disestablishment, falling industry levies, and reductions to our baseline funding, this is not without its challenges. We have, however, succeeded in meeting all of our strategic targets for the 2025/26 financial year: delivering robust decisions, research contributing to our understanding of New Zealanders' trust in media, updated data on public

attitudes towards offensive language, and ensuring broadcasters and the public know about and understand the standards system.

Complaint numbers have continued to drop from the near-record high numbers we saw at the start of the 2020s – for a second year in a row we received fewer than 100 formal complaints. This is not surprising and is in line with falling audiences for 'traditional' broadcasting, a reluctance from many people to be named in published decisions, and the changing ways people consume media. A complaints system that takes several months to complete, and that can only address individual broadcasts, is not efficient or effective for today's auto-scrolling, algorithm-driven consumption habits.

While complaint numbers were down, it was not a quiet year for the Authority. Substantial work was involved in our consideration of our first complaint about an online broadcaster. In addition, the publicity generated by the jurisdiction decision, and later the Government's announcement it would abolish the Authority, led to us receiving 48 Official Information Act requests, compared with an average of around 10 that we usually receive in a year.

Like the rest of the public sector, we are required to do more with less and would likely see further reductions to baseline funding in coming years. Legislative change will become necessary soon regardless of whether legislation for our disestablishment is passed, as industry levies continue to fall in parallel with baseline funding, and it becomes increasingly difficult to achieve impact with an outdated statutory framework.



Susie Staley MNZM
Chair

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OUR HIGHLIGHTS
Ō MĀTOU MAHI HIRAHIRA

COMPLAINTS RECEIVED[1]
85

DECISIONS ISSUED
67

decisions responding to 73 complaints

UPHELD DECISIONS
7

decisions identifying breaches of standards by broadcasters

ORDERS
3

orders made in relation to 3 decisions

ENQUIRIES ADDRESSED
640

ENGAGEMENT
115

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

BSA DECISIONS
86%

of litmus testing participants agreed with BSA decisions on average

SATISFACTION
84%

of complainants were satisfied with the BSA's staff professionalism and written correspondence

BSA PĀNUI
7

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

MEDIA RELEASES
6

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

WEBSITE
>200K

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 (85). 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' (73).



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 – independent of both government policy and the media industry.

For 37 years we have provided the public with a free and accessible complaints service about whether broadcast content has breached standards designed to protect, among other things, people's privacy, children's interests, and the right not to be subject to discrimination based on race, sexuality, or other protected grounds.

The Authority is 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 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. This year we published our latest litmus testing research, which showed 86% of members of the public surveyed agreed with the Authority's approach to decisions on complaints about perceived media bias – specifically in complaints under the balance and discrimination and denigration standards. We also seek cultural advice to inform decisions affecting Māori or other communities; 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.

With the announcement of Government's intention to abolish the Authority, we continue to perform our statutory functions until legislation is passed and takes effect. We do not consider the signalled transition to a purely self-regulatory model is sufficient to achieve the public protection objectives the Authority is charged with upholding. However, we agree the current legislative model is outdated, and have said so for many years.

We continue to work closely with our monitoring agency, Manatū Taonga Ministry for Culture and Heritage, as it progresses its work on legislation to repeal the relevant sections of the Broadcasting Act 1989. 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.[2] We will ensure the valuable body of work we have built over the last three-and-a-half decades is preserved for the benefit of future research or policy work in the media regulatory space. We will also continue our goal of continuous improvement of our complaints process, removing barriers, improving the accessibility of our website to meet current standards, and making it as easy as possible for people to use our services.

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2. On 6 May 2026, the Minister of Media and Communications stated his intention to disestablish the Broadcasting Standards Authority as he considered the regulatory framework was no longer fit for purpose. The requirement for the BSA to produce a 2026-30 Statement of Intent (SOI), setting out its medium-term strategic direction, was no longer necessary. The Minister exercised his powers under s139B (3) of the Crown Entities Act 2004 to waive production of this SOI.

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 acieve:

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 2026.

Below: Chief Executive Stacey Wood (right) in panel discussion at Australasian Digital Communications and Media Forum



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 (Figure 1). 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 85 formal complaints this year, down slightly from 90 last year and a little over 40% of the 206 received in 2020/21, which was the peak of high complaint numbers during the years of the COVID-19 pandemic. The last two years represent the lowest complaint numbers since the 1990/91 year shortly after the Authority's establishment. There are several driving forces behind these numbers: the maturity of the regulatory system and the consistency with which broadcasters generally uphold standards; audiences trending away from traditional broadcasting; a decline in willingness of people to participate in public complaints processes in which they are likely to be named online; and changes in the way people consume media, reducing the effectiveness of a complaints-based model that takes several months to complete.

This year the Authority issued 67 decisions on 73 complaints, of which seven (10.4%) were upheld. This is comparable to 9.5% last year, and still lower than historical averages. Low uphold rates in recent years are another indicator of broadcaster compliance and a consistent understanding of standards between broadcasters, the Authority, and audiences (reflected in low complaint numbers overall).

While our referral numbers have been lower than average, we know our broadcasters deal with many times more complaints than are referred to us. The relatively low referral rate speaks to the diligence and care shown by broadcasters towards complainants. We have continued to support broadcasters in their work by offering training and guidance on the standards system where we can, and keeping our guidance on complaints unlikely to succeed updated to reflect latest trends.

Complaint themes

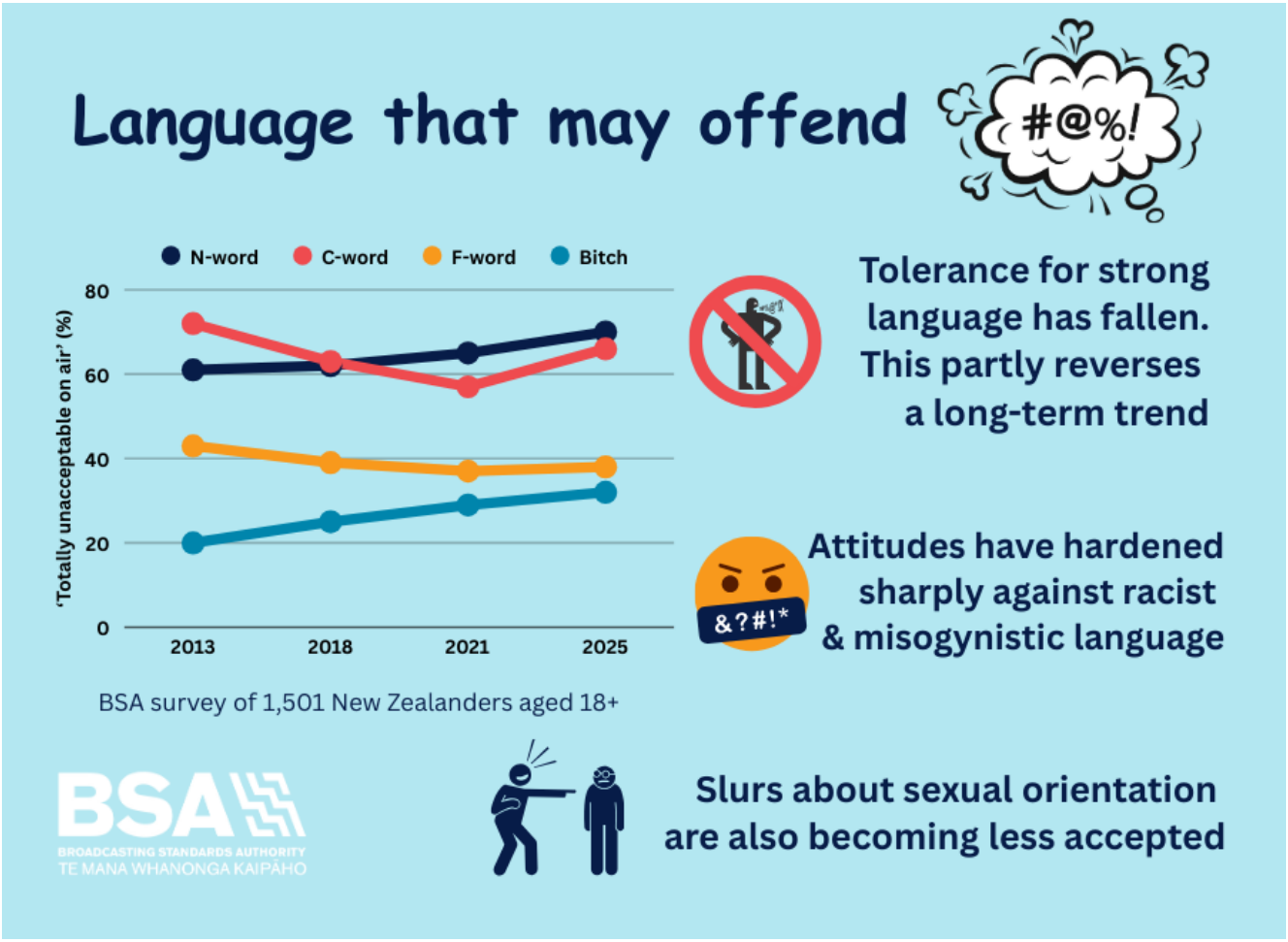
It is no surprise that news and current affairs broadcasts have continued to generate the majority of our complaints, with 64.5% of complaints determined relating to this genre of programme and a further 16.5% relating to talkback programmes.

Consistent with previous years, over half of complaints determined this year involved the accuracy standard – however, this year we determined just as many complaints under the balance standard. These two standards were each considered in 57.5% of complaints determined this year (noting complaints often relate to more than one standard). Fairness, discrimination and denigration, and offensive or disturbing content made up the rest of the top five standards. Of the seven upheld decisions this year, four concerned breaches of the accuracy standard, two concerned breaches of the discrimination and denigration standard, and one related to a breach of the privacy standard.

This year, for the first time, the Authority received two formal complaints about an online broadcaster. In a decision published in April 2026 the Authority accepted jurisdiction over the complaints, finding the broadcaster fell within the definition provided by the Broadcasting Act 1989 and the complaints should be accepted in accordance with the Authority's 2020 published position on online programmes. At the end of June 2026, the Authority was still considering the complaints and yet to issue its substantive decision.

A detailed breakdown of this year's complaints is provided in appendices 1 and 2 and the infographics on pages 15–18.

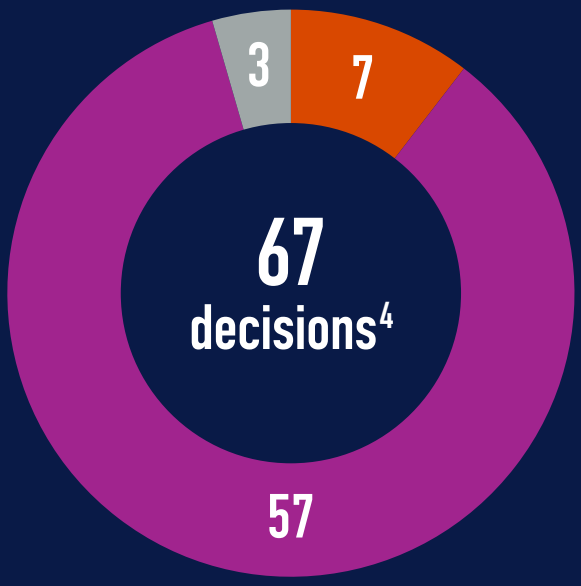
Below: Low uphold rates reflect a consistent understanding of standards between broadcasters, the Authority and audiences, as supported by BSA guidance and research on topics such as offensive language (see page 27)



COMPLAINTS OVERVIEW
TIROHANGA WHĀNUI KI NGĀ AMUAMU

We determined 73 complaints and issued 67 decisions

		2026	2025
Total enquiries	↑ 65.4%	640	387
Formal complaints received[3]	↓ 4.5%	85	90
Decisions issued	↓ 20.2%	67	84
Complaints determined	↓ 22.3%	73	94



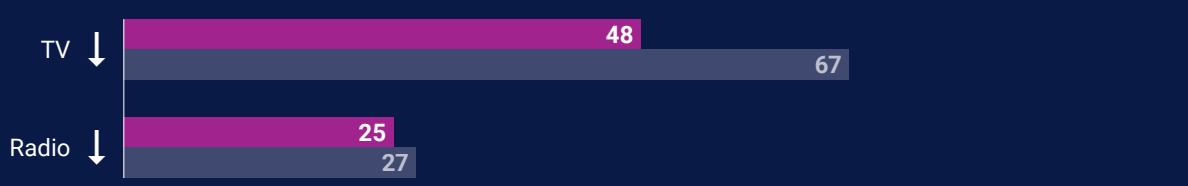
OVERALL DECISION OUTCOMES

Upheld	7	10.4%
Not upheld	57	85.1%
Declined to determine	3	4.5%

3. 'Formal complaints received' is the number of complaints referred to the BSA within the year (85). 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 (73)
4. Does not include interlocutory decisions (which are not determinations on complaints)

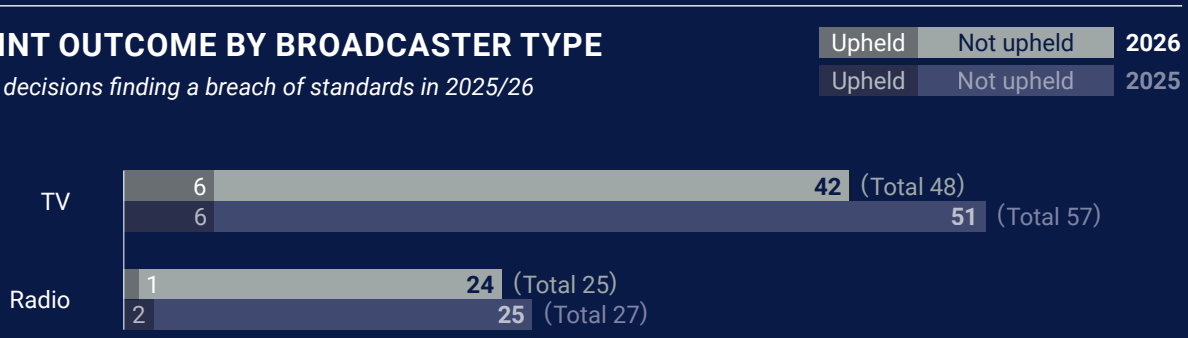
NUMBER OF COMPLAINTS BY BROADCASTER TYPE

By number of complaints determined in 2025/26



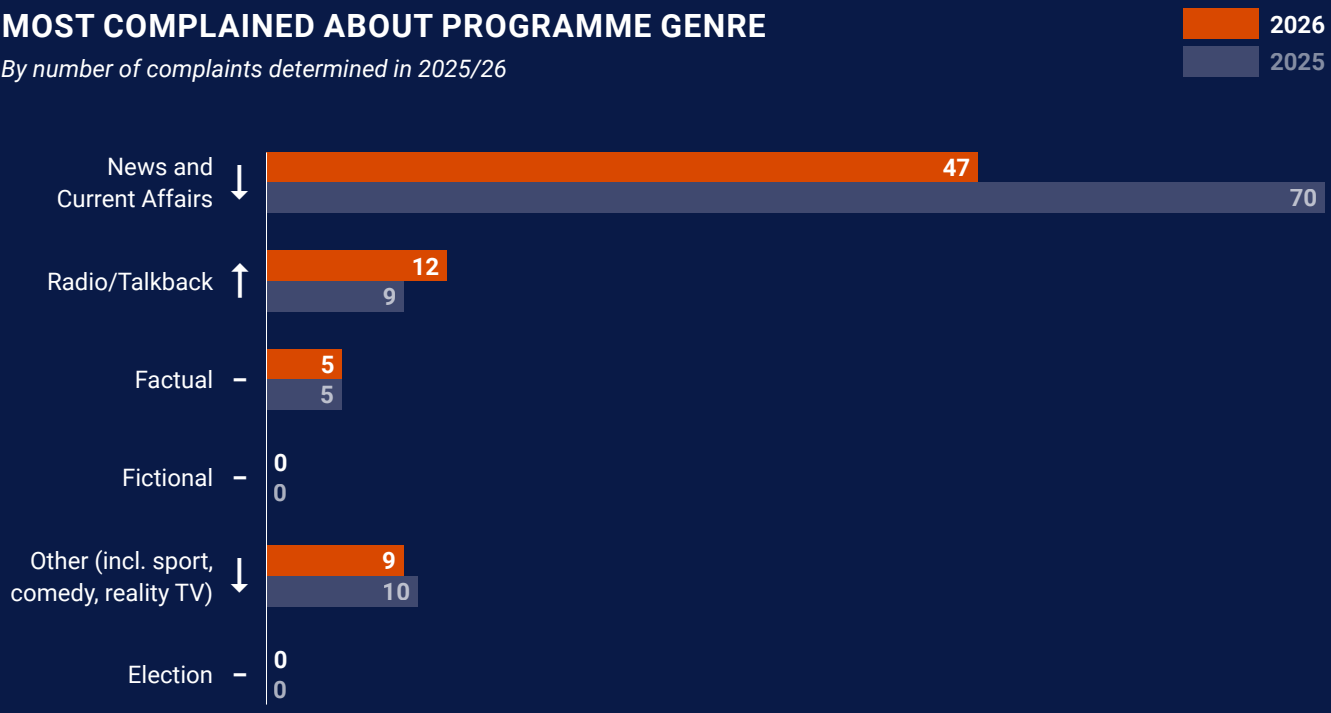
COMPLAINT OUTCOME BY BROADCASTER TYPE

By number of decisions finding a breach of standards in 2025/26



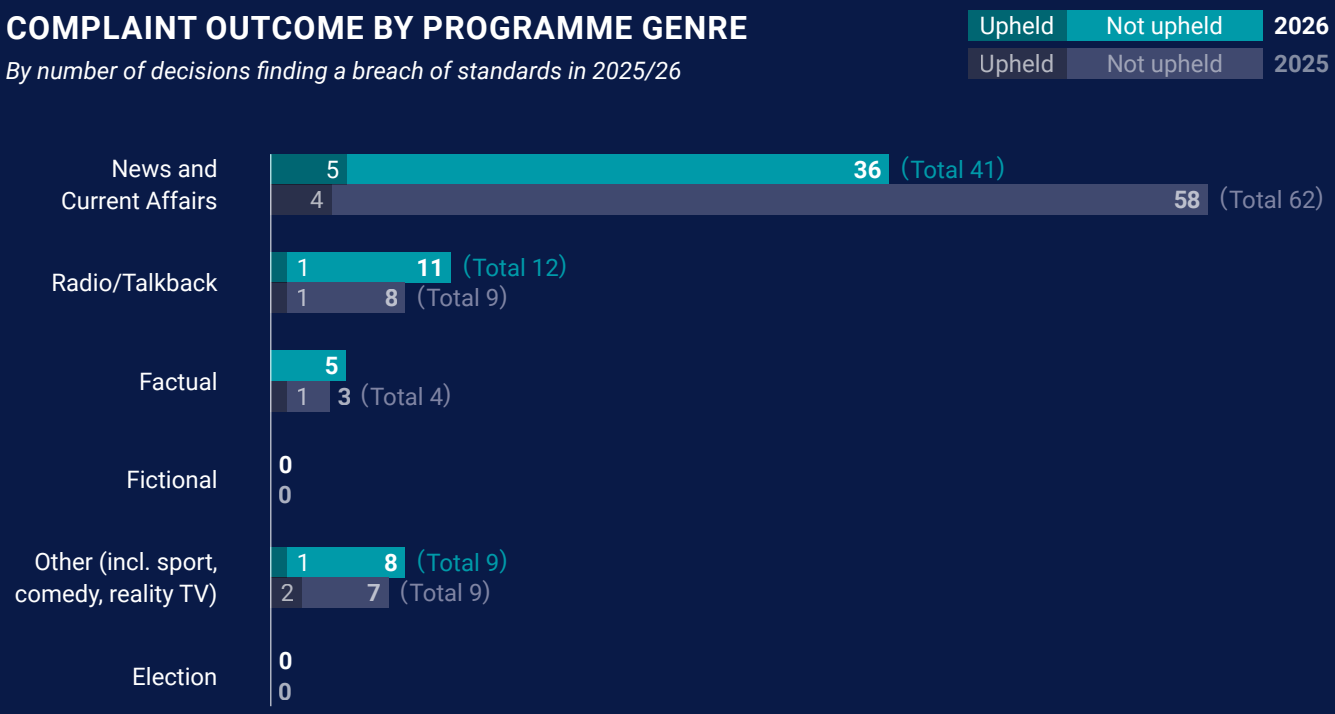
MOST COMPLAINED ABOUT PROGRAMME GENRE

By number of complaints determined in 2025/26



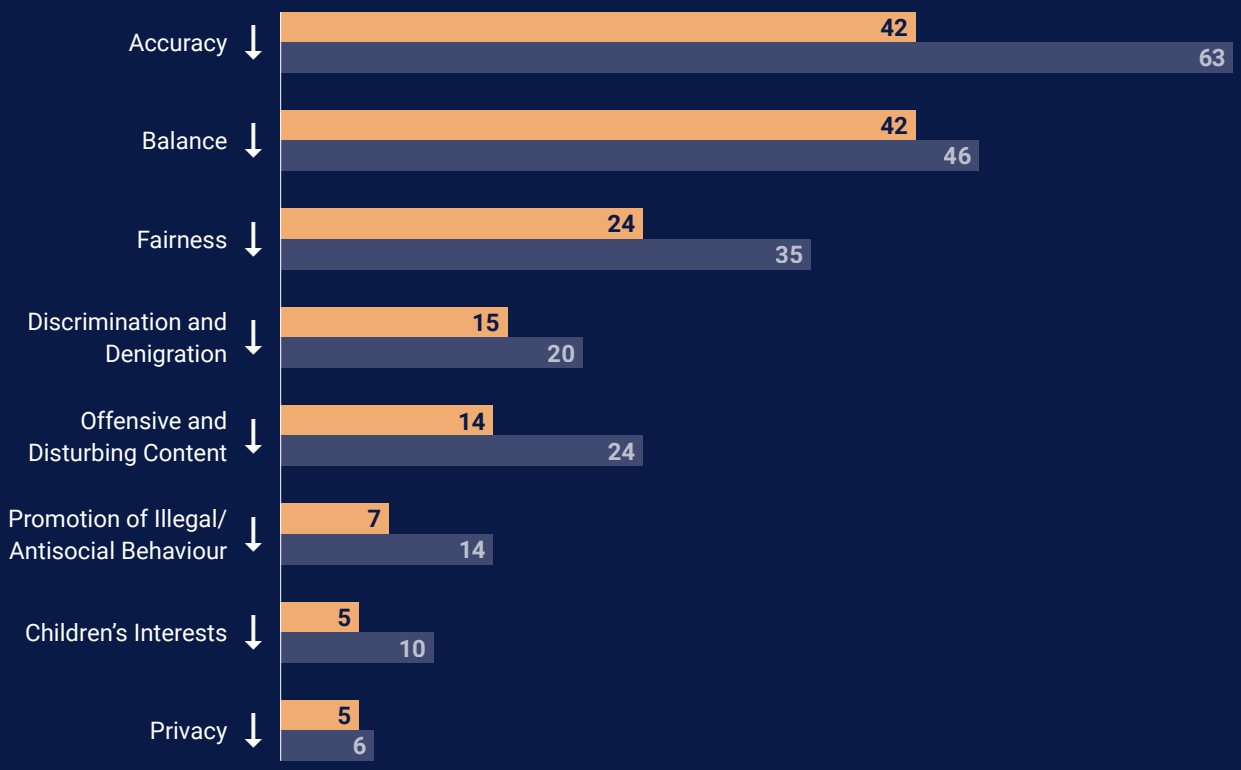
COMPLAINT OUTCOME BY PROGRAMME GENRE

By number of decisions finding a breach of standards in 2025/26



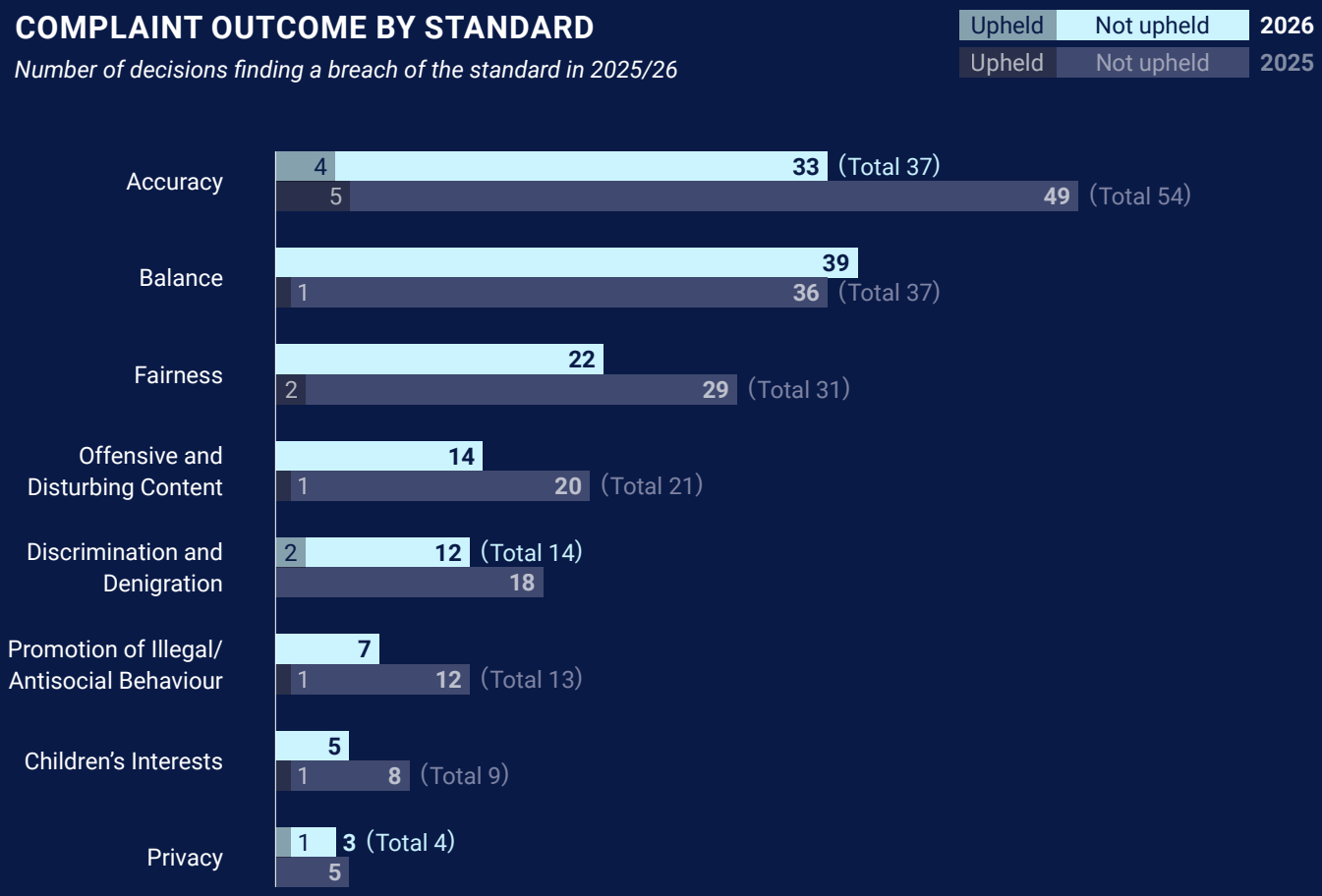
MOST COMPLAINED ABOUT STANDARD

By number of complaints determined in 2025/26



COMPLAINT OUTCOME BY STANDARD

Number of decisions finding a breach of the standard in 2025/26



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.

Appeals endorsing decision-making

A series of High Court appeals by complainants this year has endorsed the Authority's decision-making. The ability for complainants and broadcasters to appeal our decisions to the High Court is an important mechanism for ensuring the Authority's accountability and objectivity, providing an avenue for independent testing of BSA decisions.

When appeals are upheld, we have an opportunity to learn and improve. When appeals are not upheld, it offers some evidence we are meeting our objectives of (i) delivering robust decisions reflecting the standards, and the values and expectations of New Zealand society; and (ii) striking the right balance between the avoidance of harm and the right to freedom of expression.

Appeals are reasonably rare, but we entered this financial year with two underway (covering three decisions). With another two appeals filed during the year, we were in the unusual position of having five decisions being challenged in the High Court at once. All were appeals from members of the public whose complaints were not upheld – none were by broadcasters.

We are still awaiting the Court's decision on two appeals (covering three decisions). However, two have been dismissed, upholding the Authority's decisions. A preliminary decision on a third also upheld the Authority's decision to refuse an application for production of documents.

The two appeals dismissed related to whether broadcast content was 'materially misleading'. This is a significant feature of decisions under the accuracy standard – complaints are not upheld if they relate to technical or other points unlikely to significantly affect the audience's understanding of the programme as a whole. Accuracy is the standard most often raised by complainants, so this is an issue regularly considered by the Authority.

In the first decision, *Smith v Television New Zealand Ltd* [2025] NZHC 1985, the High Court endorsed the Authority's finding it was not materially misleading for a *1News* story to describe a January 2024 ruling of the International Court of Justice (ICJ) as saying it was 'plausible that genocide is happening' in Gaza. The High Court agreed the statement was not materially inaccurate or likely to materially mislead the audience in the context – ie a brief comment at the end of a six-minute-long programme focused primarily on protests. It recognised such contextual assessments are '*very much within the specialised skills of the BSA, and that it would be a formidable task to try and establish the BSA in making such an assessment had fallen into error*'. It also rejected allegations of bias on the Authority's part and recognised the BSA's power, as an inquisitorial body, to source and take into account articles and other publications when considering complaints.

The second decision, *Rush v Broadcasting Standards Authority & Television New Zealand Ltd* [2026] NZHC 1198, related to the Authority's decision not to uphold an accuracy complaint in relation to a *1News* story discussing the 'current main three principles' of Te Tiriti as compared to 'new' principles in the Treaty Principles Bill (TPB). The complainant said the omission of other principles such as kāwanatanga – the authority of government – misled viewers and created a skewed impression of the TPB's legitimacy by leading viewers to believe the Bill's principles were new rather than established. The High Court upheld the Authority's decision, finding the segment was '*sufficiently accurate*' in the context of a '*short segment to provide some context to the controversy in Parliament*'. The segment was not materially misleading – TVNZ was entitled to undertake the comparative exercise it presented and any comparison '*would have highlighted that the Bill departed from the existing principles in at least some respects*'.

A third appeal, progressed this year, concerned an RNZ broadcast indicating a 2025 run of hot days in Hamilton was probably unprecedented. Before the substantive issues could be addressed, the High Court issued an interlocutory decision, *Wishart v Radio New Zealand Ltd & Broadcasting Standards Authority* [2026] NZHC 1270. The Court dismissed the complainant's application, under the Broadcasting and Commissions of Inquiry Acts, for production of documentation by RNZ – an application the Authority had rejected. The documentation the complainant had requested was created after the relevant broadcast and related to RNZ's communications about the issues the

complainant raised, including communications between RNZ and the climate change scientist interviewed for the story. The Authority had determined this information was unnecessary to assess whether the broadcast met the requirements of the accuracy standard. The High Court agreed, finding the additional documentation was not relevant to the issue of whether RNZ had complied with the accuracy standard, nor to the other alleged errors of law or breaches of natural justice raised in the appeal.

These decisions, combined with the low number of upheld appeals over previous years, indicate we are striking the right balance in determining broadcasting standards complaints, recognising freedom of expression should only be limited where it is demonstrably justified in a free and democratic society. We will continue to monitor and analyse any High Court appeal decisions and informal feedback we receive, to ensure our decisions stay consistent with the standards and public expectations.



These decisions, combined with the low number of upheld appeals over previous years, indicate we are striking the right balance in recognising freedom of expression should only be limited where it is demonstrably justified in a free and democratic society.

Discrimination and denigration complaints

The purpose of the discrimination and denigration standard is to protect relevant sections of the community from verbal and other attacks, and to foster a community commitment to equality. Broadcast content should not encourage discrimination against, or denigration of, any section of the community on account of sex, sexual orientation, race, age, disability, occupational status, or as a consequence of legitimate expression of a religion, culture or political belief. This year the Authority issued 14 decisions on complaints under this standard.

Two decisions upheld

Out of seven decisions upheld this year, two were under the discrimination and denigration standard.

The first was *Jones and Sky Free Ltd* (2025-047) relating to discrimination against German people. The broadcast was *The Key of David*, where the presenter discussed biblical prophecies and recent events as indicating Germans would start World War III.

The Authority found the cumulative effect of the comments, including repeated descriptions of Germans as 'war-making', conveyed a high level of condemnation sufficient to encourage discrimination or denigration against German people. It also found the comments about Germans extended beyond what was necessary to offer a genuine expression of serious comment, analysis or opinion.

The second was *Tang and NZME Radio Ltd* (2025-072). This decision addressed comments and behaviour during a *Heather du Plessis-Allan Drive* broadcast, about former Green MP Benjamin Doyle, which were found to discriminate against non-binary people.

Under the discrimination and denigration standard, a complaint can only be considered if the perceived harm relates to a recognised 'section of the community'. The Authority found the standard's protection against discrimination on the basis of 'sex' extends to gender identity. This approach was consistent with evolving community standards, Law Commission commentary and the Human Rights Commission's treatment of a similar term in the Human Rights Act 1993 (HRA).

The Authority found the message listeners were likely to have received from the programme was that non-binary people are appropriate subjects for ridicule. It noted the comments extended beyond what was necessary to provide genuine comment, analysis or opinion about Doyle's career and resignation from Parliament. Context, including the hate, vitriol and threats Doyle said had led to their resignation, exacerbated the harm caused. The tone, choice of language and sustained nature of the comments reflected the high level of condemnation necessary to encourage discrimination against non-binary people.

Protecting freedom of expression

The BSA recognises serious commentary, factual programmes, and legitimate drama, humour and satire, are valuable forms of speech and are unlikely to breach the standard unless they have the potential to cause harm at a level that justifies restricting freedom of expression.

Decisions where this contributed to a complaint not being upheld included:

- *Oxley and Television New Zealand Ltd* (2025-024): The complainant alleged the *Queer Aotearoa* programme's omission of 'sex' when referring to protected characteristics in the HRA, discriminated against lesbian and gay rights. The Authority acknowledged the complainant's concerns but did not uphold the complaint as the programme's brief description of the HRA's protections was a genuine expression of serious comment, analysis or opinion rather than something likely to incite discrimination or denigration.
- *Oxton & Jarvis and Television New Zealand Ltd* (2025-039): This dealt with an interviewee's comment about those opposed to changing Russell's name to Kororāreka being 'usually older… always white'. The complainant considered this racist and ageist. The Authority found the comment was a genuine expression of the interviewee's frustration and disappointment. It said the right to freedom of expression allows individuals to express themselves in the way that they choose, as long as standards are maintained and no undue harm is caused.
- *Wyeth & CK and Radio New Zealand Ltd* (2025-059): This complaint involved a panellist's claim that Palestinians must stop teaching hatred, Holocaust denial and antisemitism in schools. The Authority considered the comment did not reach the high threshold required to breach the standard. Noting the comment was the panellist's opinion, it also emphasised freedom of expression means the standard is not intended to prevent the broadcast of genuine expressions of serious comment, analysis or opinion.

Another decision reflecting the complexity of balancing the protection of sections of the community and the right to freedom of speech, was *BN and Television New Zealand Ltd* (2026-001). The relevant broadcast related to comments of *The Chase New Zealand* host about how several of his friends 'exploded' after eating Indian food, while visiting the Taj Majal in India.

Authority members disagreed on the result, issuing a split decision:

- The majority acknowledged the host's comments were tasteless and pushed the boundaries of acceptable humour. However, in the context, including that the comments related to a friend's experience, they found any potential harm did not reach the high threshold justifying restriction of freedom of expression.
- The minority considered the comments had the effect of reinforcing negative stereotypes about cleanliness and hygiene practices in India and, by association, of Indian people.

Complaints relating to race and ethnicity

Half of the discrimination and denigration decisions this year involved complaints of discrimination on the grounds of race or ethnic origins. This is consistent with our *Language that may offend in broadcasting 2025* research, finding racial slurs and words that target specific communities are viewed as most potentially offensive.[5] The research reflected a growing intolerance of potentially offensive language in New Zealand broadcasting, with a particular focus on media that may discriminate and denigrate racial profiles and ethnic communities.

Such concerns were reflected in the *Jones and Sky Free Ltd*, *Oxton & Jarvis and Television New Zealand Ltd, Wyeth & CK and Radio New Zealand Ltd,* and *BN and Television New Zealand Ltd* decisions described above. The Authority also considered the following complaints dealing with race or ethnicity:

- *Parsons and Television New Zealand Ltd* (2026-011): This involved an interview on the Government's introduction of new 'move-on' orders, with a person wearing what appeared to be a keffiyeh. This was alleged to discriminate against Jewish people. The Authority found depiction of the interviewee wearing this garment would not have encouraged discrimination against, or denigration of, Jewish people. It noted the keffiyeh is not an antisemitic symbol, nor is showing support for Palestinians antisemitic.

Half of the discrimination and denigration decisions involved complaints of discrimination on the grounds of race or ethnic origins. This is consistent with our research, finding racial slurs and words that target specific communities are viewed as most potentially offensive.

5. Te Mana Whanonga Kaipāho|Broadcasting Standards Authority *Language that may offend in broadcasting 2025* (17 November 2025) at page 10

- *EM and NZME Radio Ltd* (2026-009): A complainant alleged the action taken by the broadcaster, on upholding a complaint about comments discriminating against Israeli people, was insufficient. The BSA agreed with the broadcaster's finding that the comments had the potential to encourage discrimination. However, it found the broadcaster's actions – including apologising and counselling the host on the importance of care – were sufficient in the circumstances, and did not uphold the complaint.
- *Brennan and Television New Zealand Ltd* (2025-033): The Authority declined to determine this complaint which alleged a breach of the standard through 'disproportionate' focus on Māori soldiers in a story marking the 110th anniversary of the Gallipoli landings. It noted the complaint reflected the complainant's own personal preferences on a matter for the broadcaster's editorial discretion.

Accuracy of news reporting on local and international issues

Accuracy was once again the most complained about standard, and the most upheld – reflecting the public's concern about, and public interest in, ensuring accurate reporting on local, and international and geopolitical issues of importance.

Of the 73 complaints decided this year:

- 42 raised accuracy – more than half (58%) of all complaints determined.
- Two-thirds of those upheld (6/9 or 66%) concerned accuracy breaches.
- Of the accuracy decisions upheld, half concerned local issues and half international stories.

Quoting political figures

Three of the six upheld accuracy complaints concerned the same *1News* item, broadcast on 13 September 2025, reporting comments by President Trump in an item on the arrest of the man suspected of shooting conservative activist Charlie Kirk: *Arron, More & Jordan and Television New Zealand Ltd* (2025-067).

The BSA found the broadcast breached the accuracy standard by misrepresenting the President's comment, 'I couldn't care less', in response to a question.

The report's introduction stated, '[W]hen the President was asked what he'd do to unite the country after this tragedy, he said, "I couldn't care less", blaming the radical left, and vowing to go after political violence'. This was accompanied by a large banner with a photo of Trump and the words, 'I couldn't care less'.

In the current divided social and political climate, further care is required in reporting on comments of this nature. Audiences expect news media to report carefully and accurately on statements made by political figures, particularly where that forms the basis for scrutiny or criticism of them.

The Authority found this was inaccurate, as Trump actually said: 'Well, I'll tell you something that's gonna get me in trouble, but I couldn't care less'. It found the obvious interpretation was that the words 'I couldn't care less' related to getting in trouble for comments he was about to make. An excerpt of the interview where Trump made this statement was shown later in the broadcast, but the Authority did not consider this resolved the inaccuracy.

The Authority recognised the report, covering an internationally significant event, was newsworthy and carried value and public interest. It also acknowledged TVNZ's submission that the report reflected its genuine interpretation of Trump's comments and mirrored reporting by some overseas outlets. However, it found the potential harm from inaccurate reporting outweighed the broadcaster's right to freedom of expression, noting:

> *'The broadcast carried the potential to seriously mislead the public about what the President said. In the current divided social and political climate, further care is required in reporting on comments of this nature. Audiences expect news media to report carefully and accurately on statements made by political figures, particularly where that forms the basis for scrutiny or criticism of them.'*

The BSA ordered TVNZ to broadcast a statement on *1News* summarising the upheld aspects of the decision. TVNZ accepted the decision and took the Authority's guidance on board, saying the *1News* team would use it as an opportunity to review its scripting processes.

In a contrasting decision, *Edwards and Mediaworks Radio Ltd* (2026-012), the Authority did not uphold a complaint

regarding a news bulletin on The Breeze reporting Trump's social media post saying he was 'glad' former FBI director Robert Mueller died. The complainant alleged the omission of Trump's full post ('…He can no longer hurt innocent people') created a misleading impression of what he said. The Authority found the newsreader's summary of Trump's response was accurate, the post was correctly attributed, and the choice to include or not include the full post was at the broadcaster's editorial discretion. Other national and international media also reported on the post, reducing the likelihood of the segment materially misleading the audience.

Reliance on overseas outlets

The second upheld decision considering overseas issues (*Mountjoy and Sky Free Ltd* (2025-081)) concerned a *ThreeNews* item reporting, 'The Israeli military has carried out three strikes on Gaza. It comes after Hamas attacked Israeli troops in the south of the Strip...' An ITV reporter also stated in a pre-recorded update from Tel Aviv, 'There were two problems today: a gun and rocket attack by Hamas on Israeli troops in southern Gaza…the Israelis chose to respond to those ceasefire violations...'

The complaint was that viewers could only have concluded that 'Hamas had breached the ceasefire and Israel had responded', when the item should have reported that was 'according to' the Israel Defense Forces (IDF), and Hamas had already said it had 'no connection' to the alleged attack.

The BSA agreed the lack of attribution or acknowledgement that Hamas disputed Israel's allegations was a materially misleading omission. It acknowledged the challenges for New Zealand broadcasters commonly relying on international news outlets for reporting on stories overseas. But it was not satisfied Sky Free demonstrated reasonable efforts to ensure its framing of the story – which was within its editorial control – was not misleading, noting:

> *'We recognise that New Zealand broadcasters commonly rely on international news outlets in the case of developing overseas stories, when they do not have journalists available on the ground reporting first-hand. However, the source of the material is only one factor in assessing whether reasonable efforts have been made…*
>
> *'We have previously given guidance to broadcasters about ensuring due care is taken in framing introductions, including where the main item has been pre-recorded by an overseas outlet, so as not to overstate the facts or 'adopt without question' a particular angle.*
>
> *…It should have been straightforward to either attribute the views or accusations of ceasefire breaches by Hamas to Israel/the IDF, or acknowledge Hamas' position in the* ThreeNews *introduction – so that Israel's position was not stated as unqualified fact.'*

The Authority did not make any order, finding publication of the decision was sufficient to publicly notify and correct the breach, and to give guidance to Sky Free and other broadcasters to ensure their framing of stories does not mislead the public.

Accurate reporting of local issues

Broadcasters did a good job overall of reporting on issues of local importance, with only two complaints upheld under accuracy (and no orders made):

- A *1News* item incorrectly reported public submissions on the COVID-19 Royal Commission of Inquiry closed 'at midnight tonight', when the actual deadline was the following night at midnight. The Authority found this was a material point of fact in the context, and while the Inquiry's communications could have been clearer, TVNZ did not make reasonable efforts to seek clarification of the ambiguous deadline: *Jones and Television New Zealand Ltd* (2025-030).
- Another *1News* item was found to have overstated the tax savings available under the Government's new Investment Boost scheme, saying: 'the Government's shiny new Investment Boost scheme allows businesses to *claim back 20% off their tax bill* when purchasing new assets'. The Authority agreed with the complainant that referring to deductions being from the 'tax bill' of a business rather than its 'taxable income' was a material error in the context, and reasonable efforts were not made as the correct information was readily available: *Kammler and Television New Zealand Ltd* (2025-038).

Broad range of issues considered

In the remaining 35 decisions, covering a wide array of issues, the BSA found no standards were breached. Freedom of expression and public interest outweighed any potential harm or meant it was appropriate to decline to determine the complaints. Examples included:

- 13 complaints about coverage relating to conflict in the Middle East. For example, the Authority found:
  - an interviewee's comments on *Morning Report*, from her perspective as '[a]n Iranian woman, living in New Zealand…shocked by the scale of attacks from Israel on Iran' were clearly her analysis, comment or opinion and it was not misleading to omit further details regarding Iran or Israel: *Sharifi and Radio New Zealand Ltd* (2025-036)
  - a *1News* segment did not breach standards in its reporting of 'anti-government protests' in Iran by not mentioning alleged external drivers, including the interests and past actions of other nations.

The broadcast was clearly focused on the current protest situation and the perspective of those gathered in Auckland in solidarity with the Iranian community, on the evening of the broadcast: *Martin and Television New Zealand Ltd* (2026-006).

- a complaint that RNZ interviews discussing a 'power imbalance' between retirement village operators and residents inaccurately stated, 'operators are just sitting on the weekly fee'. The Authority found this was clearly distinguishable as analysis, comment or opinion and was not materially misleading: *The Retirement Villages Association of New Zealand Inc and Radio New Zealand Ltd* (2025-062)
- a complaint that a light-hearted segment on the price of butter and the alleged role of the 'supermarket duopoly' on *Paddy Gower Has Issues* was misleading. The BSA found viewers were unlikely to be misled by this single item, noting the context, and extensive media coverage on the topic: *Paulin and Sky Free Ltd* (2025-061).

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



Above: Translated videos on the complaints process

Litmus testing – decisions relating to media bias

The standards the BSA applies to broadcasting must reflect the expectations of New Zealand's diverse communities. To ensure we're getting this right, the Authority carries out regular litmus testing, where we survey the public to see if they agree with the Authority's decisions on a specific standard or topic.

This year's survey focused on decisions on complaints alleging media bias. Decisions tested related to:

- a news report on the arrest of then government minister Kiritapu Allan (RNZ)
- an item on minister Erica Stanford's use of a personal email account (*1News*)
- a report on the reintroduction of referenda on local council Māori wards (*1News*)
- a news item about Māori and Pasifika honoured in the New Year Honours list (RNZ Concert)
- an interview with National Party leader Christopher Luxon (*Q+A with Jack Tame*).

An average of 86% of survey participants agreed with these decisions.

The research found New Zealanders with lower trust in media are more likely to perceive bias in reporting, but the vast majority recognise broadcasters' freedom to choose how stories are told.

It suggests perceptions of bias are shaped more by tone, framing and delivery of reporting than by factual accuracy alone. As a result, tone is often the dominant trigger for complaints.

What some may perceive as bias is often editorial discretion, which is an important part of freedom of expression.

The research shows a close link between a participant's perception of bias and their level of trust in media and institutions. People with a moderate to high sensitivity to bias are more likely to infer agenda or influence where others see acceptable editorial choices.

More neutral New Zealanders are more forgiving of strong questioning or opinions.

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 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.

This year we published our research, conducted late in the 2024/25 financial year, on factors driving public trust – or distrust – in media. We met with a group of key broadcasting stakeholders to discuss the research and how it aligns with their experience, and how it might inform their work to improve trust levels in New Zealand media.

We also published the latest research on language that may offend, which is our most popular recurring research project, examining New Zealanders' attitudes to swearing and other controversial language in broadcasting. This year's study showed a partial reversal of previously softening attitudes towards offensive language, with lower tolerance across most categories of words and terms surveyed. Tolerance fell most sharply in relation to racist and misogynistic terms, consistent with previous years, but unlike previous years there was also a drop in tolerance towards more 'traditional' swears like the F-word.

Our acceptance of two complaints about an online broadcaster required the Authority to revisit and apply its 2020 position on online broadcasters. Broader work to review the Authority's jurisdiction in this space had been paused in 2020 due to promised regulatory reform and had not been restarted due to a series of proposals by successive governments to update the Act. With the current Government's announced intention to abolish the BSA, we do not intend at this time to consult on or develop a Code for online broadcasters, and will only consider accepting new complaints in this space if there is a risk of serious harm to the public.



Above: Media literacy video produced with New Zealand Media Council

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

The importance of a robust local media ecosystem, and public trust in media and public institutions, is 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. Government consulted in early 2025 on a proposal to introduce a modern and efficient media regulator, with the goal of reducing fragmentation and providing a fairer playing field for different types of media organisations. We provided input to officials developing policy advice on how this proposal might be implemented, and a range of public submissions was also received in response to the proposal.

In May 2026, Government announced it would instead abolish the Authority and allow the industry to move to a fully self-regulatory model, anticipating the New Zealand Media Council may expand its voluntary functions to incorporate broadcast media. Since the announcement, we have responded to requests for input from policy officials responsible for advising government on how to implement its decision.

It remains our view that disestablishing the Authority is only half of a solution. The public protection objectives of the Authority are not the same as the New Zealand Media Council's purpose as a professional standards body for news media. We have concerns that the lack of accountability in a fully self-regulatory model will lead to an erosion of standards and a lack of remedy for people who are harmed by media – particularly those who lack the resources to seek remedy in the courts.

We have always acknowledged that policy decisions are for the Government to make, and we recognise and support the need for change to our outdated legislation. We will continue to provide appropriate advice and information to officials to support their work, from our position of expertise and experience as a regulator over the last 37 years.

COMPLAINANT SURVEY

A key measure of our success is the provision of a high-quality complaints service. We survey complainants every two years to help us understand their experience and seek continuous improvement based on their feedback.

Our 2025/26 survey of complainants identified that:

84%

were satisfied with the BSA's staff professionalism

84%

were satisfied with the BSA's written correspondence

Based on survey findings, we have renewed our focus on areas such as ensuring correspondence and web content is clear and simple to understand, promoting online BSA resources that enhance understanding of our services, and generally working to make the complaints process accessible to diverse audiences.

SURVEY ON LANGUAGE THAT MAY OFFEND

This year we published the latest update to our most well-known and widely read research, on Kiwi attitudes towards language that may offend in broadcasting. The previous survey was published in 2022.

This research helps us understand which swear words and other terms are seen as least acceptable and how levels of offence are influenced by the broadcasting context. The Authority and broadcasters use the findings to make sure programmes and BSA decisions reflect current community attitudes.

Participants were surveyed on their views towards 31 terms, including swear words, racial and gender-based insults and blasphemy.

The survey found:

Tolerance for strong language dipped in the past four years, partially reversing a long-term trend of softening attitudes.

Racial slurs and terms targeting specific communities continue to be seen as the least acceptable language. Six of the 10 most unacceptable terms relate to race, ethnicity or culture.

Terms related to misogyny saw particularly sharp rises in unacceptability – likely influenced by recent public debates and increased visibility in political contexts.

Pacific peoples, older women and Christians are least accepting of offensive language. Younger adults align more closely with national averages.

Strong language is least accepted in broadcasts with a host or presenter, such as talkback radio, sports commentary or factual programming, and in programmes before 8.30pm.

Comedy, TV drama, music and reality TV are contexts where strong language is more tolerated, though this still depends on programme timing. Tolerance for strong language in reality TV grew significantly.

These insights will help inform future BSA decisions.

RESEARCH ON PUBLIC TRUST IN NEWS MEDIA

A BSA report exploring public expectations around news content and factors that may help improve trust in New Zealand's news media was published this year. This shows New Zealanders are highly engaged and interested in news media generally and tend to have greater trust in, and use of, New Zealand providers. It offers guidance for media, many of whom are already working on their own initiatives to improve trust.

Findings include:

New Zealanders have more trust in sources that rely on evidence, report in-depth, and are quick to fix – and acknowledge – mistakes when they happen.

Freedom from bias is also an important factor, but perceptions of 'bias' are coloured by people's personal views – and how well they feel these are reflected.

When asked to select from a list, the top factors participants say influence trust are: reporting supported by credible, cited evidence (selected by 69%); neutral, unbiased reporting (66%); in-depth reporting allowing a good understanding of issues (64%); and mistakes acknowledged and corrected promptly (63%).

Over half of survey participants do not have different expectations of publicly funded or owned news organisations compared with commercially funded media. However, some 34% do – citing impartiality/objectivity, balance, accuracy and accountability, and quality in-depth journalism as key expectations of publicly funded or owned media.

The BSA has shared the research with broadcasters and will use the findings to inform future decisions.

Case study: Trust in media guidance

In recent years, there has been considerable reporting about low levels of public trust in news media. Recognising the importance, to a functioning democracy, of people having access to news they can trust, we commissioned the *Trust in news media* research in 2025. This examined the public's expectations around news content and the factors most likely to support increased trust in New Zealand's news media.

When we released the research in October 2025, we shared the guidance in the report with broadcasters in a variety of ways. We issued a Pānui and media release about the report with a focus on its guidance and recommendations for media. We published an infographic and summarised key guidance on our website. We also held an event with key broadcasting stakeholders in Auckland in October 2025 to discuss the findings.

Noting the positive feedback received from broadcasters following the event, and the subsequent media coverage around the report, we anticipate the guidelines it offers will be a useful tool as the industry continues to address issues of trust.

Case study: Protecting anonymous interviewees

In September 2025, the Authority upheld a privacy complaint about a 1News report discussing an on-demand series investigating Destiny Church (*McEvoy and Television New Zealand Ltd* (2025-023)). The item featured excerpts of an interview with a former church member who had requested her face remain hidden. Due to a miscommunication and corruption of blurred footage on its transfer between systems, blurring was not applied and her facial features were visible to some viewers (depending on device settings and viewing angles).

In response to the complaint, TVNZ said it had changed its protocols for filming interviewees. Those requesting anonymity are now filmed from behind to ensure identifying features are completely obscured, and additional processes are applied to ensure editing effects are not inadvertently modified.

The discussion and information in this decision are likely to assist other broadcasters in dealing with such interviewees and in understanding the BSA's expectations under the privacy standard. The decision describes the error that led to the breach, and TVNZ's amended protocols, which may help other broadcasters avoid similar issues. It outlines how the privacy standard tests apply in such situations. It also emphasises that vulnerable individuals, sharing important stories on the condition their identities will be protected, need to be confident broadcasters will deliver on that promise through robust editorial processes, recognising that privacy breaches may make other individuals less willing to speak out.

Our decisions, including this one, are published on our website to guide broadcasters, and the public. We know they serve as a valuable resource to broadcasters as they are regularly referenced in their responses to complaints. Publication and promotion of this decision (including its mention in our September 2025 Pānui) helped ensure its findings and comments around best practice reached a broad group of broadcasters who would benefit from its guidance.

Case study: Complaints unlikely to succeed guidance

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.

This year, following receipt of a complaint about *1News*' choice not to cover a story the complainant considered of 'national significance', we updated the guidance to clarify:

- broadcasters have a right to decide what stories are covered
- the Authority would not accept complaints focused on what a complainant would prefer to be included or left out of a broadcast
- broadcasters may treat such complaints as 'informal feedback' (not requiring the provision of a decision under section 7 of the Broadcasting Act).

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

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

We engage with and educate broadcasters and the public to promote awareness of the Authority, standards and the complaints system. This helps ensure the broadcasting standards system is effective for all New Zealanders.

We communicate via multiple channels to promote understanding of the standards and how they apply, with the aim that people from diverse backgrounds and cultures can access the standards system and benefit from our vision of freedom in broadcasting without harm.

To achieve this, we harness a range of communication channels including our website, BSA Pānui, social media, media releases, translated materials, research, seminars, our partners and public consultation processes.

We strive to reach a broad cross section of New Zealanders, while acknowledging this is challenging given diverse and evolving audience habits and the limitations of our small scale and resources.

We continue to build on previous efforts to make our services and resources accessible to diverse communities – by engaging with them, hearing and researching their needs, and responding with measures such as simplifying communications and providing material in other languages.

Highlights in the past year include:

- Collaborating with the New Zealand Media Council to produce a quick-guide video on how to find reliable information amid today's proliferation of sources. We worked with the National Association of Media Educators to make this available to teachers and students nationwide as part of Media Literacy Week. This and our other quick-guide videos on the complaints process and safe viewing/listening tools address research feedback calling for more visual communication.
- Working with Consumer NZ and administrators of the cross-government *govt.nz* website to have our videos featured up-front in their complaint guides.
- Generating broad awareness, discussion and national media coverage around our latest survey findings on language that may offend in broadcasting (see case study on page 32) and on factors influencing public trust in news media – both of which were well received by broadcasters.
- Sharing and explaining other research, such as our litmus testing survey on media bias.
- Communicating the Authority's decision to consider its first complaint about content transmitted by an online broadcaster, and ensuring those discussing or reporting the decision had access to accurate information, including an 'FAQ' document fact checking certain statements made as part of the debate.
- Proactively communicating BSA positions and insights, including via published opinion pieces on issues such as the continued need for standards in media.
- Bringing major broadcasters together in Auckland to discuss industry issues and the BSA's new research on trust in news media. This resulted in constructive engagement and positive feedback from broadcasters.
- Simplifying language across our communications and website and adding translated versions of key resources, including our 'How to complain' video and updated guidance on complaints unlikely to succeed.
- Other continuous improvements, including adding new dedicated web pages on online broadcasting and media literacy.
- Collaborating with Stuff on a detailed explainer piece on programme classifications and other audience tools for safe viewing. This featured in *TV Guide*, and online in *The Post*, *The Press* and *Waikato Times* with a link to our quick-guide video.

- Highlighting key decisions, guidance, research and relevant issues via seven editions of our *BSA Pānui* and six media releases.
- 115 meetings, seminars and workshops with broadcasters, media students, stakeholders, officials, community groups and others providing information, insights and guidance on standards and sector issues.

Refer to the 'Output: Education and Engagement' section on page 49 to see the specific deliverables and targets relevant to this activity.

Case study: Communication of decisions/standards guidance

Publicising BSA research on evolving community attitudes is one way we communicate to broadcasters and the public about factors that shape how broadcasting standards are applied.

This year we published the latest instalment of our research on language that may offend in broadcasting. This tracks shifting public views on offensive language and is designed to guide broadcasters and inform BSA decisions to ensure programmes reflect current community standards.

We made use of all the major communications channels at our disposal to promote awareness of the findings. These included a media release issued to diverse media, a published opinion piece, several broadcast interviews, social media posts, and a Pānui/newsletter to broadcasters and other stakeholders. An infographic summarising key findings was distributed with these materials. All communications included links enabling people to see the full research and our media release on the BSA website.

This resulted in considerable discussion and coverage across national broadcast, online and print media, and in online forums. This included articles on platforms with significant reach to ethnic groups including Pacific peoples, Indian, Thai and Korean communities – pertinent given the research finding that racial, cultural and ethnic slurs dominate the list of terms most rejected by New Zealanders. The findings were also discussed and amplified via third-party online channels, including on social media by the Classifications Office. Prominent placement on the BSA website ensures this research remains easy to find. It has continued to be referenced in broadcasts relating to controversial use of language, and used by broadcasters to assess complaints relating to potentially offensive language.

MEASURING OUR IMPACT
TE TĀTARI I TŌ TĀTAU WHAI KIKO

Our aim is to ensure New Zealanders are protected – and can protect themselves – from harm in broadcasting, while fairly balancing broadcasters' right to freedom of expression. We must also 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

- 640 enquiries and 85 complaints received gives a positive indication of awareness of the broadcasting standards system, despite declining audiences for traditional broadcasting.
- BSA information/resources are a leading way complainants learn how to make a complaint, with the largest share (75%) of complainant survey respondents aware of, or using, the Code of Broadcasting Standards, followed by the BSA's website, complaints guide and 'Tips for complainants' sheet, and contact with the broadcaster, all at 63%.
- We issued seven Pānui/newsletters, six media releases, three published opinion pieces and numerous social media posts, and gave a number of media interviews, to promote awareness of the standards system and access to it.
- We published translated versions of our 'How to complain' video, in Māori, Samoan and Chinese, to help ensure the system is widely accessible.
- Despite low complaint numbers, more than 200,000 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 85, from 90 in 2025 and 130 in 2024. Seven complaints were upheld, comparable with between five and eight upheld in each of the previous four years. The relatively low number of upholds shows broadcasters understand and are maintaining the standards.
- Litmus testing of BSA decisions relating to media bias found an average of 86% of the public agree with the five decisions tested. This indicates the decisions reflect community views and give effective guidance to support broadcaster and public understanding of how standards apply.
- We meet with broadcasters, and offer training to broadcasters' staff on the standards system, as well as providing resources and support to broadcasting training providers and interested groups to raise awareness of the standards.
- We published further updates this year to our guide on complaints unlikely to succeed, designed to help broadcasters and the public better understand how we apply standards, so broadcasters can meet their obligations, and fewer unjustified complaints will arise. This guide is frequently referenced by broadcasters in responding to complaints.
- The Code of Broadcasting Standards and the BSA website and associated resources are cited by complainant survey respondents as their most used resources to understand the standards and complaints process. Some 80% of users were satisfied with the BSA website.

The relatively low number of upholds shows broadcasters understand and are maintaining the standards.

Figure 2: BSA system performance indicators

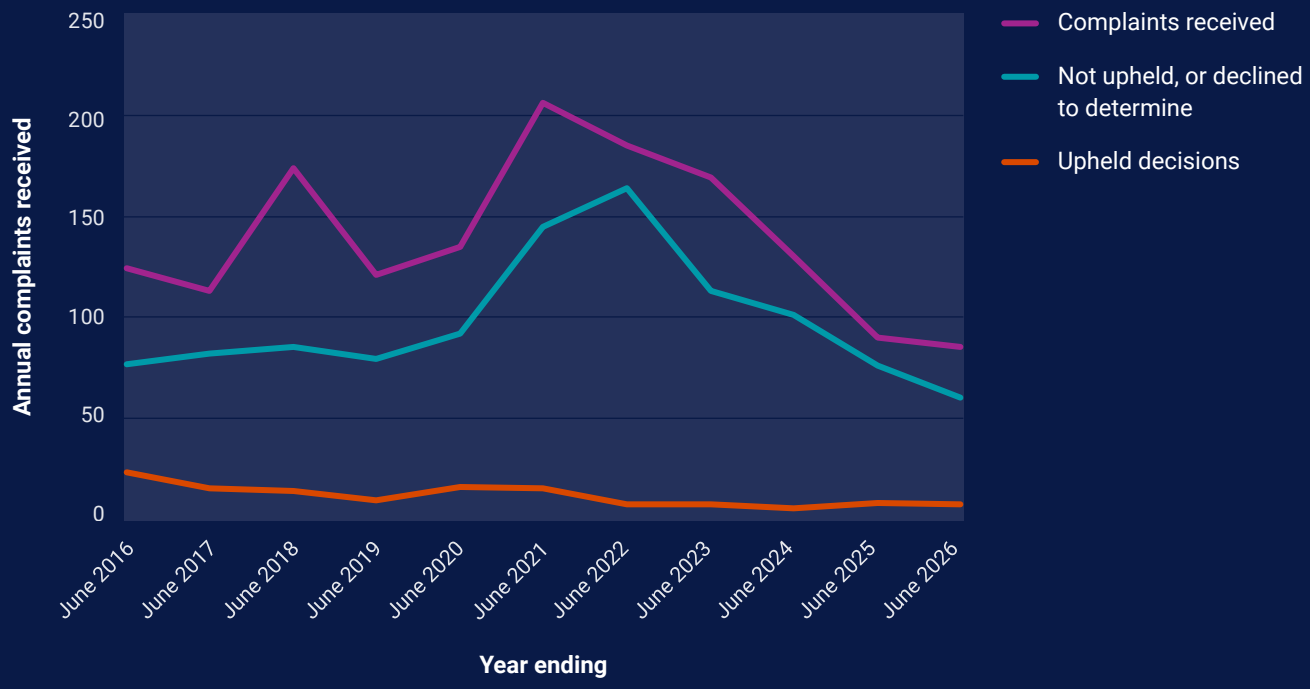


Figure 3: High Court appeals



3

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

- None of our decisions were successfully appealed, reinforcing confidence in the standards system and its processes and outcomes.
- The very high public agreement with BSA decisions in litmus testing shows the decisions reflect community attitudes and provide effective guidance to give broadcasters and the public confidence in the system and its outcomes.
- Of complainants surveyed who had had complaints handled by the Authority, 84% were satisfied with the BSA's written correspondence and staff professionalism.
- 36% of respondents in our research on trust in news media cited regulation under an appropriate standards regime among factors that 'to a great extent' make a news provider trustworthy. Some 39% listed lack of regulation under an appropriate standards regime among strong considerations for finding a provider untrustworthy.
- To promote confidence in the system, we produced a new media literacy video encouraging people to source reliable information from regulated providers amid a proliferation of unregulated online sources. This was promoted by the National Association of Media Educators as part of Media Literacy Week.

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 audiences can use to make informed viewing and listening choices, including via a 'quick-guide' video on the BSA website.
- We've continued to promote the tools and our video via our communications channels, including a Pānui reminder about timebands and other tools ahead of school holidays and the shift to daylight saving in September. We worked with the Department of Internal Affairs to have our video featured prominently in the guide to broadcasting complaints on cross-government information website govt.nz.
- We worked with Stuff on a detailed explainer piece on programme classifications and other safe viewing tools. This featured in *TV Guide*, and online in *The Post*, *The Press* and *Waikato Times* with a link to our quick-guide video.
- Around a third of New Zealanders use the available tools to manage viewing in their household, according to our litmus testing survey. The electronic programming guide (at 15%) and classifications (at 14%) are the most-used tools.



5

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

- The case studies outlined 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.
- The percentage of decisions upholding complaints was 10.4%. This is slightly up on last year's 9.5%, but significantly lower than longer-term historic uphold levels. This indicates a general improvement over recent years in broadcasters' compliance with their standards obligations.
- All our decisions are publicly available and searchable on our website, and we promote awareness of key decisions and any guidance for broadcasters via media releases, Pānui, social media and direct communication with broadcasters.
- We provided further updates to our guidance on complaints unlikely to be upheld. Based on analysis of previous decisions, this assists broadcasters to optimise complaint handling and minimise unnecessary use of time and resources on complaints with little chance of success.
- Several broadcasters provide links to our quick-guide videos on standards and the complaints process from their complaints web pages. This is an efficient way to convey information to complainants, facilitating effective complaint handling. Broadcasters can also use the videos as part of staff induction processes.

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 made and decisions issued this year. These relate to a wide range of subjects that are front-of-mind for society, including conflict in the Middle East, operation and regulation of retirement villages, outcomes of the COVID-19 inquiry, hunting practices, alcohol consumption and guidelines, and significant weather events. This year, we also received our first complaint about content transmitted over the internet. In an interlocutory decision released in April 2026, the Authority found the programme met the Broadcasting Act's definition of 'broadcasting' and was therefore within our jurisdiction.
- A major theme in complaints was perceived bias in broadcast content. An average of 86% of litmus testing participants, reflecting a representative sample of New Zealand society, agreed with BSA decisions and reasoning relating to allegations of media bias against a wide range of people and groups.
- Participants in this year's complainants survey identified the Code of Broadcasting Standards, on which our decisions are based, as their most used resource. The Code was developed via a process involving extensive consultation with broadcasters and other stakeholders.
- This year's offensive language survey, and previous research such as our survey on the impacts of freedom of expression on diverse communities, helps us understand current attitudes and values across society and ensure these are reflected in BSA decisions.
- 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.
- We continue to seek out expertise and views from cultural advisors to assist our decision-making, 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.

OPERATIONS
NGĀ MAHI WHAKAHAERE

Operational overview

This year we report a modest surplus of $73,461, compared to last year's surplus of $172,337. This year's surplus, while more positive than the deficit we had forecast, was due to the timing of broadcaster levy payments, and we expect to see a corresponding drop in levies in the coming financial year. In 2023/24 we reported a surplus of $73,134, which came after two years of deficits. We face financial headwinds in coming years if the Authority continues to operate under its current model, due to declining industry levies, reductions in baseline funding, as well as the broader economic climate of inflation and cost pressures and the potential cost of appeals and legal challenges. 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 the difficulty in predicting long-term levy trends, and the unpredictable nature of appeals (and associated legal costs), we maintain prudent reserves and a cautious approach to spending.

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. After several years where levies remained more buoyant than forecast, this year saw a decrease in total levies of nearly 10% – very close to our conservative budget. While increased Crown revenue in the last four years (our first increases in around two decades) helped compensate for falling levies and allowed us to mitigate the effects of inflation, we now face a 2% reduction in baseline funding, with further reductions signalled in future years if the Authority is not abolished.

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. Following an accessibility review of our website, which showed multiple areas in need of work to meet public sector requirements, we have this year begun work to improve the site, including for those using screen readers or other accessibility tools. This work will be completed and implemented early in the 2026/27 financial year.

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.

Figure 4: Overall performance and cost analysis



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 below.

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.

Information about our work to support equitable gender and ethnic representation on our team is available on our website.

Health and safety

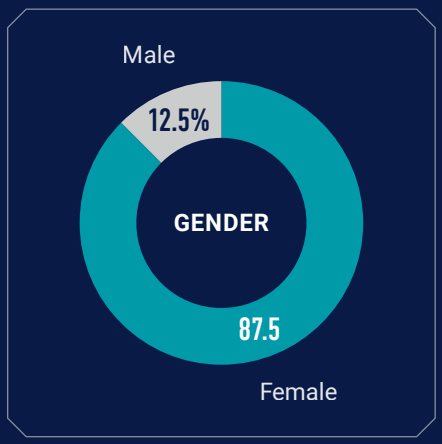
We take a proactive approach to health and safety and are committed to providing a healthy working environment for our staff. Our office building is well-maintained and has a good seismic rating. We regularly test our evacuation procedures and earthquake drills. We revise our health and safety risk register 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.

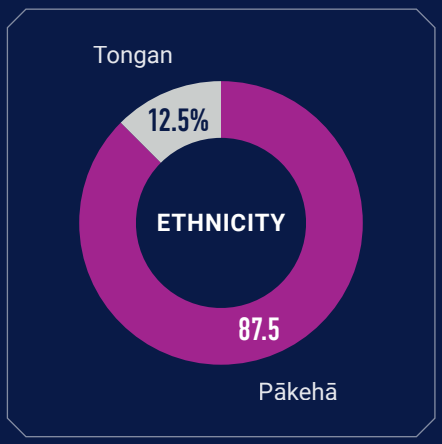
At a general level, we have regular health and safety meetings with our co-tenant NZ On Air and work together to prevent accidents and illnesses. This information is communicated to staff. We provide Employment Assistance Programme counselling sessions on a confidential basis and encourage staff to use 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.

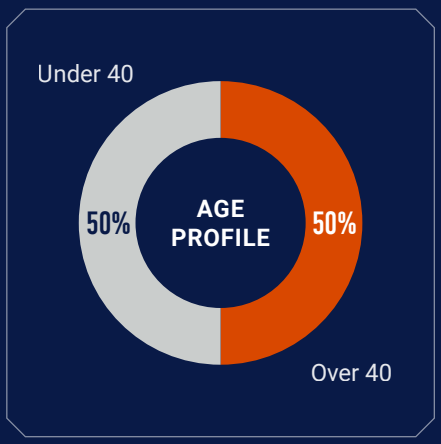
Cultural capability

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. After completing a three-year strategy to achieve agreed capability objectives for staff, the Board and the organisation, we are now in a maintenance phase while







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.

Below: Discussing BSA research in an interview on Radio 531pi



the Authority's future is uncertain. This is capable of being refreshed and renewed in coming years if the Authority continues to exist, with areas for further development and improvement. Our work to date 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. We take seriously our responsibility to ensure the safety of our staff – physical, mental and psychosocial – and have taken additional steps this year to mitigate risks including abusive communications, negative public commentary and uncertainty around the organisation's future.

Originally developed with advice from Te Arawhiti, we have an established Whāinga Amorangi plan building on the Te Arawhiti Māori Crown Relations Capability Framework.

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 2026 fairly reflect the financial position and operations of the BSA.



Susie Staley
Chair

John Gillespie
Board Member

19 October 2026

STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2026
TE TAUĀKĪ MŌ TE HUA O TE MAHI TAE ATU KI 30 HUNE 2026

The statements in this section provide detailed results against targets, budgets and performance measures for the year ended 30 June 2026 as set out in our Statement of Performance Expectations for the year ended 30 June 2026. 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	988,320	1,049,633	1,046,717	1,007,170
Oversight and development of broadcasting standards system	289,680	306,032	306,796	293,651
Education and engagement	426,000	460,188	451,171	441,571
Total	**1,704,000**	**1,815,853**	**1,804,685**	**1,742,392**

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 2025/26	Budget 2025/26	Actual 2024/25	Actual 2023/24	Actual 2022/23	Actual 2021/22	Actual 2020/21
Total cost	1,007,170	1,046,717	912,845	961,962	948,233	871,689	875,742
% of total cost	58%	58%	55%	58%	57%	55%	66%

Key deliverables	Performance measures	2025/26 Target	2025/26 Actual	2024/25 Actual	2023/24 Actual
1.1 Complaints Management	Number of complaints and enquiries received	An estimated 140-170 formal complaints 650-800 enquiries	Achieved[6] 85 formal complaints 640 enquiries	Achieved 89 formal complaints 387 enquiries	Achieved 130 formal complaints 614 enquiries
1.2 Complaints Management	Timeliness	(a) 95% of complaints acknowledged within 3 working days	(a) Achieved – 100%	(a) Achieved – 100%	(a) Achieved – 99%
		(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 – 100%

6. As identified in our Statement of Performance Expectations for the year ending 30 June 2026, 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	2025/26 Target	2025/26 Actual	2024/25 Actual	2023/24 Actual
1.3 Decisions are soundly reasoned	Quality	(a) N/A this year – undertaken biennially	(a) N/A (undertaken biennially)	(a) Achieved An external review was undertaken on the BSA's reasoning and interpretation of the accuracy standard	(a) N/A (undertaken biennially)
		(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 successful appeals in reporting period)	(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)
1.4 Level of Service	Quality	70% of complainants are satisfied with the BSA's service, processes and working relationships including telephone contact, written correspondence and staff professionalism. Undertaken biennially	Achieved Average of:[7] 84% rated BSA's staff professionalism as good or very good 84% rated BSA's written correspondence as good or very good	N/A (undertaken biennially)	Not achieved Average of: 65% rated BSA's telephone contact as good or very good 77% rated BSA's staff professionalism as good or very good 66% rated BSA's written correspondence as good or very good
1.5 BSA decisions reflect community standards and are understood by the public	Quality	75% of a diverse group we litmus test decisions on relating to a particular standard, rank them as acceptable, good or very good on a 5-point scale in terms of how well they understand the reasoning and support the complaint outcome. Undertaken biennially	Achieved – 86% 5 decisions tested addressing issues of bias under the balance and discrimination and denigration standards	N/A (undertaken biennially)	Achieved – 91% 5 decisions tested relating to gender identity issues under the fairness or discrimination and denigration standards

7. None of the complainants surveyed reported engaging with BSA staff via telephone so there is no rating available for BSA's 'telephone contact'. See Disclosure of Judgements section below for an explanation of how the other factors are calculated.

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 2025/26	Budget 2025/26	Actual 2024/25	Actual 2023/24	Actual 2022/23	Actual 2021/22	Actual 2020/21
Total cost	293,651	306,796	296,122	281,955	316,078	396,222	280,447
% of total cost	17%	17%	18%	17%	19%	25%	21%

Key deliverables	Performance measures	2025/26 Target	2025/26 Actual	2024/25 Actual	2023/24 Actual
2.1 Codes remain relevant to the media environment to which they apply	Quality	Any issues raised in relation to the Code of Broadcasting Standards 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	Achieved No issues raised by external parties Issues identified internally analysed and any issues for future improvement identified

Key deliverables	Performance measures	2025/26 Target	2025/26 Actual	2024/25 Actual	2023/24 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 language that may offend in broadcasting. 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 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
2.3 Awareness of BSA and complaint process	Impact	N/A this year – undertaken biennially	N/A (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)
2.4 Broadcasters are satisfied with the BSA's processes, services and working relationships	Impact	N/A this year – undertaken biennially	N/A (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)
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
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 2025/26	Budget 2025/26	Actual 2024/25	Actual 2023/24	Actual 2022/23	Actual 2021/22	Actual 2020/21
Total cost	441,571	451,171	457,562	414,639	399,256	316,978	165,007
% of total cost	25%	25%	27%	25%	24%	20%	13%

Key deliverables	Performance measures	2025/26 Target	2025/26 Actual	2024/25 Actual	2023/24 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

Key deliverables	Performance measures	2025/26 Target	2025/26 Actual	2024/25 Actual	2023/24 Actual
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 14 meetings with broadcasters/ training institutions 1 workshop provided to broadcasters 2 seminars provided to training institutions	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
3.3 Māori, Asian and Pacific Peoples community awareness of the BSA and the ability to make a complaint is increased	Quality	N/A this year – undertaken biennially	N/A (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)
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, media interviews, or translated written guidance to Māori, Asian and/or Pacific Peoples groups	Achieved 10 meetings/ workshops/ media interviews with Māori, Asian and/ or Pacific Peoples groups The following guidance released in multiple languages: • Updated 'Complaints unlikely to succeed' guidance (translated into Māori, Samoan, Chinese, Hindi, Punjabi, Korean) • 'How to complain' video (translated into Māori, Samoan, Chinese)	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
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 80% – Complainants	Achieved 88.2% – Broadcasters	Not Achieved 57% – Complainants

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.

2025/26 Target	Significant judgements involved in the measurement, aggregation and presentation of results
Output: Complaints Determination	
1.1 An estimated 140-170 formal complaints 650-800 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.
1.4 70% of complainants are satisfied with the BSA's service, processes and working relationships including telephone contact, written correspondence and staff professionalism	The rating is calculated from complainant satisfaction survey results where our ratings for written correspondence and staff professionalism are calculated as follows: **BSA's written correspondence:** rating is the average of our ratings for the following areas: • adequately explained the next steps of the process • were professional • were clear and easy to understand • arrived within an acceptable timeframe • answered my questions about the formal complaints process well • were impartial in the advice and assistance provided. **BSA staff professionalism:** this is the rating for professionalism in written contact where respondents were asked the extent to which they agreed (on a 5-point scale) that BSA written correspondence (letters and emails) was professional. **NB:** In previous years: • the overall satisfaction level was calculated using an additional factor (survey ratings for telephone contact – calculated using the average of ratings for five aspects of telephone contact) • the rating for 'BSA staff professionalism' was an average of the survey ratings for 'professionalism in written contact' and for 'professionalism in phone contact'. However, as no survey respondents reported engaging with the BSA by phone this year, there are no ratings available for phone contact. These ratings are therefore not able to be included in the above calculations.

2025/26 Target	Significant judgements involved in the measurement, aggregation and presentation of results
1.5 75% of a diverse group we litmus test decisions on relating to a particular standard, rank them as acceptable, good or very good on a 5-point scale in terms of how well they understand the reasoning and support the complaint outcome	The rating is calculated from our litmus testing research. For each of the five decisions tested, the research identifies the percentage of participants which ranked it as 'acceptable, good or very good' on a 5-point scale. The overall result is the average of these percentages.
Output: Oversight and Development of the Broadcasting Standards System	
2.1 Any issues raised in relation to the Code of Broadcasting Standards are analysed and any issues for future improvement identified	Evidence (ie internal correspondence and board papers) available to demonstrate analysis and identification of issues for improvement.
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 complainant satisfaction survey results with the overall rating reflecting the average of our ratings for the website: • being easy to use • being a valuable resource • content being clear and easy to understand.

FINANCIAL STATEMENTS
NGĀ TAUĀKĪ PŪTEA

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 Actual $	2026 Budget $	2025 Actual $
Revenue				
Revenue from the Crown	2	1,009,000	1,009,000	1,009,000
Broadcasting levies		727,639	640,000	719,169
Interest income		79,214	55,000	110,697
Total revenue		**1,815,853**	**1,704,000**	**1,838,866**
Expenditure				
Personnel costs	3	1,136,370	1,177,083	1,126,914
Other expenses	4	596,224	618,237	522,383
Depreciation and amortisation		9,798	9,366	17,232
Total expenditure		**1,742,392**	**1,804,685**	**1,666,529**
SURPLUS/(DEFICIT)		**73,461**	**(100,685)**	**172,337**

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2026

	2026 Actual $	2026 Budget $	2025 Actual $
Public equity as at 1 July	2,391,466	2,314,662	2,219,129
Surplus/(deficit) for the year ended 30 June	73,461	(100,685)	172,337
PUBLIC EQUITY AS AT 30 JUNE	**2,464,927**	**2,213,977**	**2,391,466**

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 2026

	Note	2026 Actual $	2026 Budget $	2025 Actual $
Assets				
Current assets				
Bank accounts and cash	5	731,979	718,142	972,155
Investments	6	1,750,000	1,650,000	1,550,000
Debtors and prepayments	7	157,643	45,000	66,192
GST		12,787	20,000	21,596
Total current assets		**2,652,409**	**2,433,142**	**2,609,943**
Non-current assets				
Property, plant and equipment		8,957	11,647	14,973
Intangible assets		28,080	1,807	3,825
Total non-current assets		**37,037**	**13,453**	**18,798**
Total assets		**2,689,446**	**2,446,596**	**2,628,741**
Liabilities				
Current liabilities				
Creditors and accrued expenses	8	153,439	140,000	158,589
Employee entitlements	9	71,080	92,618	78,686
Total liabilities		**224,519**	**232,618**	**237,275**
Total assets less total liabilities		**2,464,927**	**2,213,977**	**2,391,466**
REPRESENTED BY PUBLIC EQUITY		**2,464,927**	**2,213,977**	**2,391,466**

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 2026

	Note	2026 Actual $	2026 Budget $	2025 Actual $
Cash Flows from Operating Activities				
Revenue from the Crown		1,009,000	1,009,000	1,009,000
Broadcasting levies		639,621	640,000	723,694
Interest received		82,434	70,000	93,556
GST (net)		8,809	-	(4,906)
Payments to employees & board members		(1,155,587)	(1,173,348)	(1,122,057)
Payments to suppliers & other operating expenses		(596,417)	(618,237)	(516,965)
Net Cash Flow from Operating Activities		**(12,139)**	**(72,584)**	**182,322**
Cash Flows from Investing Activities				
Purchase of property, plant and equipment		-	(9,000)	(6,583)
Purchase of intangible assets		(28,080)	-	-
Proceeds from property, plant and equipment		44		
Net (purchase) of / proceeds from investments		(200,000)	-	150,000
Net Cash Flow from Investing Activities		**(228,036)**	**(9,000)**	**143,417**
Net increase/(decrease) in cash held		(240,175)	(81,584)	325,739
Opening bank accounts and cash		972,155	799,726	646,416
CLOSING BANK ACCOUNTS AND CASH	**5**	**731,979**	**718,142**	**972,155**

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 2026

1. Statement of accounting policies

Reporting entity

The Broadcasting Standards Authority (BSA or the Authority) 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 2026, and were approved by the board on 19 October 2026.

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 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.

Going concern

The Authority's financial statements have been prepared on a going concern basis.

On 6 May 2026, the Minister for Arts, Culture and Heritage announced the Government's intention to disestablish the Authority. However, as of 30 June 2026, the Authority continues to operate under its existing statutory mandate and no legislation has been enacted regarding the proposed disestablishment. Further, up until the date of signing of these financial statements, no further details or certainty has been provided regarding the timing and implementation of such changes. The Authority expects to continue operating and meeting its obligations as they fall due until any legislative changed as enacted and implemented. Accordingly, the Authority has concluded that preparation of its financial statements on a going concern basis remains appropriate.

The Authority will continue to monitor developments related to its disestablishment and assess any implications for future reporting periods. Refer to Note 13 for further details.

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 accounting policies disclosed in these financial statements have been consistently applied during the year. There have been no changes in accounting policies during the financial year.

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 amount held.

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.

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. (2025: Nil).

3. Personnel costs

	2026 Actual $	2025 Actual $
Staff salaries	962,548	953,787
Board remuneration	142,888	144,562
KiwiSaver employer contributions	30,934	28,565
TOTAL PERSONNEL COSTS	**1,136,370**	**1,126,914**

4. Other expenses

Fees paid to auditors: audit of the financial statements and statement of service performance (i)	30,527	29,583
Consultancy	63,065	63,697
Research	109,225	128,935
Travel, accommodation & training	21,474	24,234
Rent	70,449	57,204
IT	61,077	60,559
Office expenses	240,407	158,171
TOTAL OTHER EXPENSES	**596,224**	**522,383**

(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 (2025: fees for audit of financial statements and statement of service performance only)

5. Bank accounts and cash

Bank		
Current accounts	207,299	248,519
Call accounts	524,680	723,636
TOTAL BANK ACCOUNTS AND CASH	**731,979**	**972,155**

6. Investments

	2026 Actual $	2025 Actual $
Term deposits	1,750,000	1,550,000
TOTAL INVESTMENTS	**1,750,000**	**1,550,000**

7. Debtors and prepayments

Trade receivables	88,237	219
Accrued interest	26,120	29,339
Prepayments	39,535	36,633
Prepaid Salaries	2,564	-
KiwiSaver employers' contribution payable to IRD	141	-
PAYE, including deductions payable to IRD	1,046	-
TOTAL DEBTORS AND PREPAYMENTS	**157,643**	**66,192**

8. Creditors and accrued expenses

Creditors	108,530	119,109
Accrued expenses	40,527	27,238
KiwiSaver employers' contribution payable to IRD	-	1,009
PAYE, including deductions payable to IRD	4,382	11,232
TOTAL CREDITORS AND ACCRUED EXPENSES	**153,439**	**158,589**

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

9. Employee entitlements

Accrued salaries and wages	10,439	25,732
Annual leave	60,641	52,955
TOTAL EMPLOYEE ENTITLEMENTS	**71,080**	**78,686**

10. Commitments

Commitments are represented by:		
Not later than one year	70,816	57,204
Later than one year and not later than two years	5,901	4,767
TOTAL NON-CANCELLABLE OPERATING LEASE	**76,717**	**61,971**

The operating lease is a sublease with NZ on Air for the premises on Level 2, 119 Ghuznee street, occupied from 26 July 2013. The original agreement expired in July 2026 but has been extended to at least 27 July 2027. As part of that extension, subrental payments were increased.

11. Contingent assets and liabilities

Contingent assets
As at 30 June 2026 the BSA had no contingent assets. (2025:Nil)

Contingent liabilities
As at 30 June 2026 the BSA had no contingent liabilities. (2025: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 purchases goods and services from entities controlled, significantly influenced or jointly controlled by the Crown. Purchases from these government-related entities are entered into on an arms-length basis.

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

	2026 Actual $	2025 Actual $
Key management personnel compensation		
Salaries and other short-term benefits	366,759	361,541
TOTAL KEY MANAGEMENT PERSONNEL COMPENSATION	**366,759**	**361,541**

Key management personnel includes all board members and the Chief Executive.
The BSA had no related party transactions. (2025: Nil).

Board member remuneration

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

A Beck	33,232	31,286
J Gillespie	29,269	28,700
K Fenton-Ellis (commenced July 2025)	21,984	-
T Solomon-Tanoa'i (term ended July 2025)	1,048	32,316
S Staley (Chair)	57,355	52,260
TOTAL BOARD MEMBER REMUNERATION	**142,888**	**144,562**

Employee remuneration

During the year ended 30 June 2026, three employees (2025: three) received remuneration (excluding superannuation benefits) in excess of $120,000 per annum.

	2026 Actual $	2025 Actual $
Total employee remuneration paid or payable		
120,000 – 129,999	1	1
150,000 – 159,999	-	1
160,000 – 169,999	1	-
210,000 – 219,999	-	1
220,000 – 229,999	1	-
TOTAL NUMBER OF EMPLOYEES	**3**	**3**

13. Events after balance date

On 22 September 2026, the Government introduced the Broadcasting (Disestablishment of Broadcasting Standards Authority) Amendment Bill (the 'Bill'), proposed to come into force on the earlier of a date set by Order in Council or by 1 September 2027. The draft Bill states the Authority would continue to perform certain complaint resolution functions during a transitional period (currently three months) following commencement of the legislation, after which the Authority would be disestablished and any remaining assets and liabilities transferred to the Ministry for Culture and Heritage. Given the uncertainty regarding the future operations of the BSA and the method by which its assets and liabilities may be transferred, there is a possibility that it may not be able to realise its assets and discharge its liabilities in the normal course of business.

Notwithstanding the above, the Authority has prepared its financial statements for the year ended 30 June 2026 on a going concern basis. The Authority acknowledges the introduction of the Bill creates a material uncertainty regarding its future existence but, as of the date the financial statements were authorised for issue, current legislative settings still apply. The Authority is required and intends to continue operating under its statutory mandate and meet its obligations as they fall due until any legislative changes take effect. It is also noted that the Bill has not had its first reading and was introduced in Parliament's last sitting week before the general election. The process to progress the Bill through a first reading and Select Committee process is likely to take some months and result in changes ranging from minor to substantial. Because of the requirement to continue operating under current legislative settings and the uncertainty around the Bill's progress, the Authority considers it appropriate to have prepared its financial statements for the year ended 30 June 2026 on a going concern basis.

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

The variance of $87,639 in broadcasting levies is primarily due to an annual return submitted by a broadcaster earlier than expected, enabling the authority to invoice earlier than anticipated. Excluding this, broadcasting levies tracked closely to budget. In addition, interest income was $24,214 higher than budgeted as investments increased above budget as surplus cash continued to be invested.

Statement of financial position

Debtors and prepayments and cash/investments

Debtors and prepayments were higher than budgeted due the authority invoicing one broadcaster earlier than expected, in June 2026, as mentioned above. Surplus cash has been invested driving increased interest income and explaining the budget variance in investments.

Intangible assets

Intangible assets were higher than budgeted as development to the BSA website commenced during the financial year.

The Audit Office
Te Mana Arotake

INDEPENDENT AUDITOR'S REPORT
TE PŪRONGO A TE ŌTITA MOTUHAKE

To the readers of Broadcasting Standards Authority's financial statements and performance information for the year ended 30 June 2026

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 the audit of the financial statements and performance information on his behalf.

Opinion

We have audited:

- the financial statements of the Authority that comprise the entity information, the statement of financial position as at 30 June 2026, 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 53 to 61; and
- the performance information that consists of the statement of performance for the year ended 30 June 2026 on pages 44 to 52.

In our opinion:

- The financial statements of the Authority present fairly, in all material respects, its financial position as at 30 June 2026, and its financial performance and cash flows for the year then ended, in accordance with Reporting Requirements for Tier 3 Public Sector Entities (Tier 3 PS standards).
- The performance information is appropriate and meaningful and prepared in accordance with the Authority's measurement bases or evaluation methods and Tier 3 PS Standards, and presents fairly, in all material respects, the Authority's service performance and actual revenue and expenses for each reportable class of outputs for the year ended 30 June 2026, compared to the forecast standards and budgets included in the statement of performance expectations for the year.

Material uncertainty related to going concern

We draw attention to Note 13 in the financial statements which indicates that the Government introduced the Broadcasting (Disestablishment of Broadcasting Standards Authority) Amendment Bill (the Bill) on 22 September 2026. The Bill states that the Authority would be disestablished and any remaining assets and liabilities transferred to the Ministry for Culture and Heritage. Because of the requirement to continue operating under the current legislative settings, and uncertainty about the Bill's future progress, the Authority considers it appropriate to continue to prepare the financial statements for the year ended 30 June 2026 on a going concern basis.

However, as stated in Note 13, these events or conditions indicate that a material uncertainty exists that may cast significant doubt on the Authority's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

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 performance information

The Board is responsible on behalf of the Authority for preparing financial statements and performance information that are fairly presented and comply with Tier 3 PS Standards.

This includes:

- the selection of elements/aspects of service performance, performance measures and/or descriptions, and measurement bases or evaluation methods to enable the presentation of service performance information that is appropriate and meaningful; and
- the preparation of a statement of performance, in accordance with the Authority's measurement bases or evaluation methods, that provides an appropriate and meaningful basis to enable readers to assess what has been achieved for the year.

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

In preparing the financial statements and performance information, the Board is responsible on behalf of the Authority for assessing the Authority's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Board, or there is no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements and performance information, 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 performance information.

For the budget information reported in the financial statements and the performance information, 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 performance information.

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 financial statements and performance information, 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 obtain an understanding of the process applied by the Authority to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.
- We evaluate whether:
  - the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the Authority's service performance; and
  - the performance information is prepared in accordance with the Authority's measurement bases or evaluation methods, and presents fairly, in all material respects in accordance with Tier 3 PS Standards for each class of reportable outputs;
    - the actual performance of the Authority as compared with the forecast standards of performance included in the Authority's statement of performance expectations for the financial year; and
    - the actual revenue earned and output expenses incurred as compared to the expected revenues and the proposed output expenses included in the Authority's statement of performance expectations for the financial year.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the information we audited or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and performance information 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 financial statements, the performance information consisting of the statement of performance and our auditor's report thereon.

Our opinion on the financial statements and the performance information 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 financial statements and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information 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 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
19 October 2026



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[8]	Other[9]		Published Statement	Costs to Crown	Legal Costs	Compensation for Breach of Privacy	Other-
July 2025–June 2026	85	67	7 (relating to 9 complaints)	10.40%	57 (relating to 61 complaints)	3	2 (relating to 1 complaint)	1	2	1	0	0	2 (interlocutory) orders accepting intervener and jurisdiction to consider complaint[10]
July 2024–June 2025	89	84	8 (relating to 10 complaints)	9.50%	67 (relating to 75 complaints)	9	0	4	1	1	1	0	-
July 2023–June 2024	130	106[11]	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

8. 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
9. From 2010 'Other' relates solely to interlocutory decisions (including findings of jurisdiction or no jurisdiction that may have been previously treated as 'Declined to Determine')
10. Interlocutory orders accepting intervener and jurisdiction to consider complaint. Number not included in decisions or complaints tally as complaint is yet to be determined
11. As at 30 June 2024, 34 complaints were still to be determined

Year	Complaints Received	Decisions Issued	Determination					Appealed to High Court	Orders				
			Upheld	Upholds as % of total	Not Upheld	Declined to Determine[8]	Other[9]		Published Statement	Costs to Crown	Legal Costs	Compensation for Breach of Privacy	Other-
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)[12]		2	2			2 costs to the broadcaster 2 complaints directed back to the broadcaster
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	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	15	14.70%	82	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	-

12. 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[8]	Other[9]		Published Statement	Costs to Crown	Legal Costs	Compensation for Breach of Privacy	Other-
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
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	-

Year	Complaints Received	Decisions Issued	Determination					Appealed to High Court	Orders				
			Upheld	Upholds as % of total	Not Upheld	Declined to Determine[8]	Other[9]		Published Statement	Costs to Crown	Legal Costs	Compensation for Breach of Privacy	Other-
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	-
July 1992–June 1993	159	144	43	29.9%	97	3	1	-	3	-	1	2	-
July 1991–June 1992	106	76	25	32.9%	46	4	1	-	3	-	-	1	-
July 1990–June 1991	52	45	19	42.2%	25	-	1	-	7	-	1	-	2 Broadcasts of apology/refrain from advertising
July 1989–June 1990	43	14	6	42.9%	6	2	-	-	-	-	-	1	-

DECISION STATISTICS

In the reporting period we issued 67 decisions in relation to 73 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 (67 decisions issued)

	Total number of decisions	Upheld
Television	**43 decisions about 48 complaints**	6 decisions about 8 complaints
	(57 decisions about 67 complaints)	(6 decisions about 8 complaints)
Radio	**24 decisions about 25 complaints**	1 decision about 1 complaint
	(27 decisions about 27 complaints)	(2 decisions about 2 complaints)

Figures in brackets are from the previous year.

Most complained about broadcaster by number of decisions (67 decisions issued)

	Total decisions	Upheld	Not upheld	Declined to determine	Interlocutory decision	Orders
Television						
Television New Zealand Ltd	**39 (47)**	4 (4)	33 (36)	2 (7)	- (-)	2 (-)
Warner Brothers Discovery NZ Ltd	**- (10)**	- (2)	- (8)	- (-)	- (-)	- (1)
Sky Network Television Ltd	**1 (-)**	- (-)	1 (-)	- (-)	- (-)	- (-)
Sky Free Limited	**3 (-)**	2 (-)	1 (-)	- (-)	- (-)	- (-)
Radio						
RNZ	**16 (16)**	- (-)	15 (17)	1 (2)	- (-)	- (-)
NZME	**5 (9)**	1 (1)	4 (8)	- (-)	- (-)	- (1)
MediaWorks Radio	**1 (-)**	- (-)	1 (-)	- (-)	- (-)	- (-)
Rhema Media	**1 (-)**	- (-)	1 (-)	- (-)	- (-)	- (-)
Radio Samoa	**1 (-)**	- (-)	1 (-)	- (-)	- (-)	- (-)
Central FM	**- (1)**	- (1)	- (-)	- (-)	- (-)	- (1)
Otago Access Radio	**- (1)**	- (-)	- (1)	- (-)	- (-)	- (-)
TOTAL	**67(84)**	**7 (5)**	**55 (67)**	**3 (9)**	**- (-)**	**2 (2)**

Figures in brackets are from the previous year.

Most complained about programme by number of complaints (total 73 complaints determined in 67 decisions)

	Number of complaints	Upheld	Not upheld/other
1News	**30 (33)**	6 (4)	24 (29)
Morning Report	**5 (3)**	- (-)	5 (3)
RNZ News Bulletins	**3 (6)**	- (-)	3 (6)
Seven Sharp	**2 (5)**	- (-)	2 (5)
Breakfast	**2 (2)**	- (-)	2 (2)
Heather du Plessis-Allan Drive	**2 (2)**	1 (-)	1 (2)
Breakfast	**2 (2)**	- (-)	2 (2)
Afternoons with Jesse Mulligan	**2 (-)**	- (-)	2 (-)
Black Caps v West Indies	**2 (-)**	- (-)	2 (-)
Midday Report	**2 (-)**	- (-)	2 (-)
The Panel	**2 (-)**	- (-)	2 (-)
ThreeNews	**1 (5)**	1 (2)	- (3)
Q+A	**- (6)**	- (-)	- (6)
Newshub Live at 6pm	**- (2)**	- (-)	- (2)
Nine to Noon	**- (2)**	- (-)	- (2)

Figures in brackets are from the previous year.

Most complained about programme genre by number of decisions (67 decisions issued)

	Number of decisions	Upheld	Not upheld	Declined to determine	Interlocutory decision
News/Current Affairs[13]	**41 (62)**	5 (4)	33 (50)	3 (8)	- (-)
Radio/Talkback[14]	**12 (9)**	1 (1)	11 (8)	- (-)	- (-)
Factual Programmes[15]	**5 (4)**	0 (1)	5 (3)	- (-)	- (-)
Fictional Programmes[16]	**- (-)**	- (-)	- (-)	- (-)	- (-)
Other[17]	**9 (9)**	1 (2)	8 (6)	- (1)	- (-)
Election[18]	**- (-)**	- (-)	- (-)	- (-)	- (-)
TOTAL	**67 (84)**	**7 (8)**	**57 (67)**	**3 (9)**	**- (-)**

Figures in brackets are from the previous year.

13. **News/Current Affairs:** programmes dedicated to news and current affairs
14. **Radio/Talkback:** radio shows or talkback programmes that may involve regular phone calls from listeners
15. **Factual Programmes:** programmes that are non-fiction, contain factual information, and which could be considered in relation to the accuracy and balance standards
16. **Fictional Programmes:** dramas, sitcoms, cartoon comedies, movies. May include dramatic versions of factual events
17. **Other:** programmes that do not fit the other categories, including comedy, sport, reality TV, songs or music videos
18. **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 (73 complaints determined)[19]

	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	**42 (63)**	**42 (46)**	**24 (35)**	**14 (24)**	**15 (20)**	**7 (14)**	**5 (10)**	**5 (6)**	**2 (7)**
Upheld	6 (7)	- (2)	- (3)	- (1)	2 (-)	- (1)	- (1)	1 (-)	0 (5)
Not Upheld/Other	36 (56)	42 (4)	24 (32)	14 (23)	13 (20)	7 (13)	5 (9)	4 (6)	2 (2)

Figures in brackets are from the previous year.

Most upheld standard by decisions issued

1. **Accuracy:** 4 upheld decisions about 6 complaints
2. **Discrimination and Denigration:** 2 upheld decisions about 2 complaints
3. **Privacy:** 1 upheld decision about 1 complaint

19. This table reflects the number of times a standard has been raised across the 73 complaints addressed in the 67 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 TAIPITOPITO MŌ NGĀ WHAKATAU

The following tables contain a breakdown of the 73 complaints that made up the 67 decisions issued by the BSA in the 2025/26 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 Complained Under	Standards Upheld	Order
2025-023	McEvoy, Olivia	Television New Zealand Ltd	1News	Footage of identifiable domestic violence survivor breached privacy	Privacy	Privacy	Under section 16(4) of the Broadcasting Act 1989, the Authority orders Television New Zealand Ltd to pay to the Crown costs in the amount of $500 within one month of the date of this decision.
2025-067A	Arron, Edwin	Television New Zealand Ltd	1News	Trump's statement 'I couldn't care less' made to seem in relation to uniting country rather than getting in trouble	Accuracy, Balance, Fairness	Accuracy	Section 13(1)(a) – broadcast statement
2025-067B	More, Pam	Television New Zealand Ltd	1News	Trump's statement 'I couldn't care less' taken out of context	Accuracy	Accuracy	Section 13(1)(a) – broadcast statement
2025-067D	Jordan, Christian	Television New Zealand Ltd	1News	Trump's statement 'I couldn't care less' taken out of context	Accuracy, Balance	Accuracy	Section 13(1)(a) – broadcast statement
2025-072	Tang, Chiu	NZME Radio Ltd	Heather du Plessis-Allan Drive	Comments promoted dangerous driving and discriminated against non-binary people/the LGBTQIA+ community	Discrimination and Denigration, Promotion of Illegal or Antisocial Behaviour	Discrimination and Denigration	Section 13(1)(a) – broadcast statement

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
2025-030	Jones, Sian	Television New Zealand Ltd	1News	Presenter said public submissions on the COVID-19 Royal Commission closed at midnight that night, when in fact they closed midnight the following night	Accuracy	Accuracy
2025-038	Kammler, Karl-Heinz	Television New Zealand Ltd	1News	Investment Boost scheme inaccurately described by saying deductions were from the 'tax bill' of a business rather than its 'taxable income'	Accuracy	Accuracy
2025-047	Jones, Kathryn	Sky Free Limited	The Key of David	Comments about Germans, including that they would start World War III and were ‘war making’ and violent, discriminated against German people	Discrimination and Denigration	Discrimination and Denigration
2025-081	Mountjoy, Steven	Sky Free Limited	ThreeNews	Item on breaches of ceasefire by Hamas and Israel did not specify information came from the IDF, rendering it inaccurate and unbalanced	Accuracy, Balance	Accuracy

Not upheld

Decision Number	Complainant	Broadcaster	Programme	Nature of Complaint	Standards Complained Under
2025-017	Minto, John	Television New Zealand Ltd	1News	Coverage of Israel-Hamas ceasefire hostage exchange was inaccurate and unbalanced	Balance, Accuracy
2025-022	Wishart, Ian	Radio New Zealand	Morning Report	Claiming Hamilton's 2025 heatwave was 'unprecedented' was inaccurate and unbalanced	Balance, Accuracy
2025-024	Oxley, Hilary	Television New Zealand Ltd	Queer Aotearoa: We've Always Been Here	Queer Aotearoa episode was discriminatory, unfair and materially incorrect when it stated sex and sexual orientation includes gender identity	Discrimination and Denigration, Accuracy, Fairness
2025-027	Minto, John	Television New Zealand Ltd	1News	Coverage of the end of the ceasefire between Israel and Hamas was unbalanced and inaccurate	Accuracy
2025-028	Elford, Darrin	Rhema Media Inc	Promo for Sanctuary Radio	Promo is inaccurate as it does not say the station is 'partially' funded by donations as they generate revenue from commercial business and charities	Accuracy
2025-029	Newman, Matthew	Television New Zealand Ltd	1News	Tone of report about Minister Erica Stanford is 'very anti coalition government'	Balance

Decision Number	Complainant	Broadcaster	Programme	Nature of Complaint	Standards Complained Under
2025-031	Skinner, Adam	Television New Zealand Ltd	Promo for Off the Grid with Colin and Manu	A joke normalising striking a child in the head is intrinsically offensive to current community standards. The remark trivialises domestic and family violence, portraying it as light family entertainment	Offensive and Disturbing Content, Children's Interests, Promotion of Illegal or Antisocial Behaviour
2025-032	Masoe, Maselina	Samoa Multimedia Group | Radio Samoa	Gagaifo O Faiva	The host was unfair to 11 men sentenced by the Supreme Court of Samoa	Discrimination and Denigration, Fairness
2025-034	Carter, Frederick	Television New Zealand Ltd	1News	Story on Trump meeting with South African President was inaccurate and discriminatory towards white people/farmers murdered in SA	Discrimination and Denigration, Balance, Accuracy
2025-035	Allardyce, James	Radio New Zealand	Afternoons with Jesse Mulligan	Interview of Dame Jacinda Ardern used the word 'prick' – breached multiple standards	Offensive and Disturbing Content, Children's Interests, Promotion of Illegal or Antisocial Behaviour, Discrimination and Denigration, Balance
2025-036	Sharifi, Morteza	Radio New Zealand	Morning Report	Interview presented an unbalanced, inaccurate, and unfair portrayal of Israel's attacks on Iran	Balance, Accuracy, Fairness
2025-039A	Oxton, David	Television New Zealand Ltd	1News	Item about name change for Russell not going ahead was racist and unbalanced	Discrimination and Denigration, Balance, Fairness
2025-039B	Jarvis, Raewyn	Television New Zealand Ltd	1News	Report on failed name change for Russell was biased and unbalanced	Discrimination and Denigration, Accuracy
2025-041	Watkin, Neville	Radio New Zealand	News bulletin	Inaccurate to quote Recep Tayyip Erdoğan, who accused Israel of sabotaging US-Iran peace negotiations (because negotiations had already broken down)	Accuracy
2025-042	Judge, Paul	Television New Zealand Ltd	1News	Item on duck shooting displayed animal cruelty	Offensive and Disturbing Content, Balance, Accuracy
2025-045	Judge, Paul	Television New Zealand Ltd	Seven Sharp	Item on duck shooting breached multiple standards	Offensive and Disturbing Content, Balance, Accuracy
2025-046	AD	Television New Zealand Ltd	Motorway Patrol	Complainant's depiction in Motorway Patrol broadcast was a privacy breach	Privacy
2025-048	Brewers Association of New Zealand	Radio New Zealand	Morning Report	Materially inaccurate to state the Canadian government has adopted new alcohol guidelines	Balance, Accuracy, Fairness
2025-049	Judge, Paul	Radio New Zealand	Morning Report	Discussion on advert to encourage Māori onto the Māori roll was unbalanced and anti-Māori	Balance, Accuracy

Decision Number	Complainant	Broadcaster	Programme	Nature of Complaint	Standards Complained Under
2025-051	Ong, Su-Wuen	Radio New Zealand	News bulletin	The use of the term 'antisemitic' in a BBC apology was unbalanced and inaccurate	Balance, Accuracy, Fairness
2025-052	GT	Television New Zealand Ltd	1News	Visuals for story on gangs were out of date and reflected badly on the Government	Promotion of Illegal or Antisocial Behaviour, Balance, Accuracy
2025-053	Minto, John	Television New Zealand Ltd	1News	1News 28 June – coverage of Israel-Palestine conflict was inaccurate and unbalanced, specifically by failing to attribute responsibility to Israel for deaths at aid sites	Balance, Accuracy
2025-054	Palmer, Michelle	Television New Zealand Ltd	1News	Discussion about the politics of retirement villages was unbalanced as it did not include commentary from the Retirement Villages Association or sector	Balance, Accuracy, Fairness
2025-056	Hepple, Robert	Television New Zealand Ltd	1News	Stating that Robert Francis Kennedy Junior pulled funding for all vaccines was inaccurate/misleading	Accuracy
2025-057A	Money, Sarah	Television New Zealand Ltd	1News	Saying Tom Phillips' children were being 'co-operative' with Police breached their privacy	Privacy
2025-057B	Money, Sarah	Television New Zealand Ltd	1News	Sharing images of where Tom Phillips' children had been living breached their privacy	Privacy
2025-058	Cowie (CAAH), Nathan	NZME Radio Ltd	The Huddle	Comments made about alcohol consumption were misleading	Accuracy
2025-059A	Wyeth, Katherine	Radio New Zealand	The Panel	Panellist's comments were unbalanced, inaccurate, and unfair	Balance, Accuracy, Fairness
2025-059B	CK	Radio New Zealand	The Panel	Panellist's comments were unbalanced, inaccurate, unfair, and discriminatory	Discrimination and Denigration, Balance, Accuracy, Fairness
2025-060	Gibbs, Michael	Radio New Zealand	Midday Report	Audio clip of Charlie Kirk's last public statements was offensive and disturbing content	Offensive and Disturbing Content
2025-061	Paulin, Jeff	Sky Free Limited	Paddy Gower Has Issues	Report about the price of butter was unbalanced	Balance, Accuracy
2025-062	Palmer, Michelle	Radio New Zealand	The Detail	Segment about the regulation and operation of retirement villages was unbalanced, unfair and inaccurate	Balance, Accuracy, Fairness
2025-064	Brown, Stewart	Radio New Zealand	Midday Report	Statement that Winston Peter's 'playing with himself' instead of helping New Zealanders in difficulty is defamatory and unfair	Discrimination and Denigration, Fairness
2025-065	Malthus, Rafael	Television New Zealand Ltd	Promo for Love Island	Love Island promo showed a scantily clad woman, which was inappropriate for family viewing time	Offensive and Disturbing Content, Children's Interests

Decision Number	Complainant	Broadcaster	Programme	Nature of Complaint	Standards Complained Under
2025-068	Maher, Debbie	Television New Zealand Ltd	My Kitchen Rules	Use of the 'F-word' during children's viewing times	Offensive and Disturbing Content, Children's Interests
2025-069	Walker, Matt	Television New Zealand Ltd	1News	Story about greyhound racing ban was unbalanced, as it did not include views of those who supported the ban	Balance
2025-070	Watson, Andy	Television New Zealand Ltd	1News	Coverage of Israel-Hamas conflict and Israel's reaction to countries recognising Palestinian statehood was biased and inaccurate	Balance, Accuracy, Fairness
2025-071A	Garbutt, Russell	Television New Zealand Ltd	1News	Segment about Te Pāti Māori was biased and selective reporting	Balance
2025-071B	Schon, Paul	Television New Zealand Ltd	1News	Segment about Te Pāti Māori was biased and selective reporting	Balance, Accuracy, Fairness
2025-073	Camacho, Hector	Television New Zealand Ltd	1News	Reporter encouraged the public to protest outside minister's houses	Promotion of Illegal or Antisocial Behaviour
2025-074	Watkin, Neville	Radio New Zealand	Afternoons with Jesse Mulligan	Interview with professor about GMO Bill was unbalanced	Balance
2025-075	Brown, Pete	Radio New Zealand	Checkpoint	Piece about how United Flower Growers were operating their market was inaccurate, unbalanced and unfair	Balance, Accuracy, Fairness
2025-076	Craig, Richard	Television New Zealand Ltd	Breakfast	Interview questions to the Prime Minister were unbalanced and unfair	Balance, Fairness
2025-077	Williams, Sian	Television New Zealand Ltd	Promo for Challengers	Challengers promo during Country Calendar was inappropriate during a 'family-friendly show'	Offensive and Disturbing Content, Children's Interests
2025-078	Kodikara, Hemal	Television New Zealand Ltd	Wild Kai Legends	Showing 'inexpert, prolonged and inhumane killing of pigs' encouraged similar antisocial/illegal behaviour	Promotion of Illegal or Antisocial Behaviour
2025-079	Mills, Murray	Radio New Zealand	First Up	Statement about Israel never recognising Palestine as a state is inaccurate	Balance, Accuracy
2025-081	Minto, John	Television New Zealand Ltd	1News	1News 2 July – coverage of Israel-Palestine conflict and potential ceasefire was inaccurate and unbalanced	Balance, Accuracy
2025-082	Minto, John	Television New Zealand Ltd	1News	1News 6 July – coverage of Israel-Palestine conflict and potential ceasefire was inaccurate and unbalanced	Balance, Accuracy
2025-082	Newton-Wade, Alisdair	NZME Radio Ltd	Heather du Plessis-Allan Drive	Heather du Plessis-Allan's comments about a woman involved in the Jevon McSkimming case breached standards	Offensive and Disturbing Content, Balance, Accuracy, Fairness
2025-083	Hansen, Tom	Television New Zealand Ltd	Black Caps v West Indies	Commentator comment 'not much has changed' re: Otago Boys High School being built on site of former asylum offensive and discriminatory	Discrimination and Denigration

Decision Number	Complainant	Broadcaster	Programme	Nature of Complaint	Standards Complained Under
2026-001	BN	Television New Zealand Ltd	The Chase New Zealand	Host's comments about bowels exploding and need for wet wipes at Taj Mahal reinforced harmful stereotypes about Indian people and India	Discrimination and Denigration
2026-002	Beardon, Colin	Television New Zealand Ltd	1News	1News segment about the Retirement Village Act was unbalanced	Balance
2026-003	Tregonning, Christine	Television New Zealand Ltd	Seven Sharp	Reporter statement re coeliac disease giving you 'a little bit of bloat' reinforced lack of understanding of disease	Balance, Accuracy
2026-004	Brownlee Smith, Joseph	Television New Zealand Ltd	Black Caps v West Indies	Commentator Scotty Stevenson promoted/encouraged alcohol consumption	Offensive and Disturbing Content, Promotion of Illegal or Antisocial Behaviour, Balance, Privacy, Fairness
2026-005	Orr, Kenneth	Radio New Zealand	News bulletin	Abortion broadcast was inaccurate, unfair and unbalanced	Balance, Accuracy, Fairness
2026-006	Martin, Paul	Television New Zealand Ltd	1News	Item concerning protests in Iran was unbalanced and inaccurate as it did not include information re: Iran government destabilisation	Balance, Accuracy, Fairness
2026-007	Thompson, Maureen	Sky Network Television Ltd	ASB Classic Highlights	Footage of tennis player while bent over was offensive	Offensive and Disturbing Content
2026-009	EM	NZME Radio Ltd	Summer Nights with Roman Travers	Reference to 'genocidal maniacs' in discussion of Israel breached the discrimination and denigration standard	Discrimination and Denigration
2026-011	Parsons, Tony	Television New Zealand Ltd	Breakfast	Showing interviewee wearing keffiyeh, associated with anti-Israel sentiment, caused distress to Jewish communities and showed lack of neutrality	Offensive and Disturbing Content, Discrimination and Denigration, Balance, Fairness
2026-012	Edwards, Grant	MediaWorks Radio	The Breeze FM	The selective use of US President Trump's remarks was inaccurate and unfair	Accuracy, Fairness
2026-016	Garrood, Martin	NZME Radio Ltd	Mike Hosking Breakfast	Mike Hosking segment on the Covid Inquiry breached multiple standards	Balance, Accuracy, Fairness

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
2025-033	Brennan, Anthony	Television New Zealand Ltd	1News	By concentrating on the Māori ANZACs, soldiers of other races who fought in Turkey were not treated fairly	Discrimination and Denigration, Balance, Accuracy, Fairness	Declined to Determine 11b
2025-043	Steer, Rebecca	Television New Zealand Ltd	1News	The phrase 'Praise the Lorde' was offensive to Christians	Offensive and Disturbing Content, Balance	Declined to Determine 11b
2025-044	Truijens, Sef	Radio New Zealand	Morning Report	Use of the phrase 'pissed off' is offensive on Morning Report	Offensive and Disturbing Content	Declined to Determine 11b

Other interlocutory decisions

Other decisions on interlocutory matters.

Decision Number	Complainant	Broadcaster	Programme	Nature of Interlocutory Matter	Finding
ID2025-063 (10 Dec 25)	WK	The Platform Media NZ Ltd	Live talkback with Sean Plunket	*Application for leave to intervene by NZ Media Holdings 2023 Ltd trading as Reality Check Radio (RCR):* The complaint concerns content transmitted over the internet by The Platform. RCR said it is affected by the outcome as a provider also conveying content over the internet and that the decision would have a significant impact on its business model, structure and operation	Leave granted to intervene
ID2025-063 (31 Mar 26)	WK	The Platform Media NZ Ltd & NZ Media Holdings 2023 Ltd	Live talkback with Sean Plunket	*Jurisdiction issue:* The decision addresses whether the Broadcasting Act's definition of 'broadcasting' extends to The Platform's Live Talkback programme and, consequently, whether the Authority has jurisdiction to consider a complaint about the programme	Jurisdiction accepted

BSA
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