

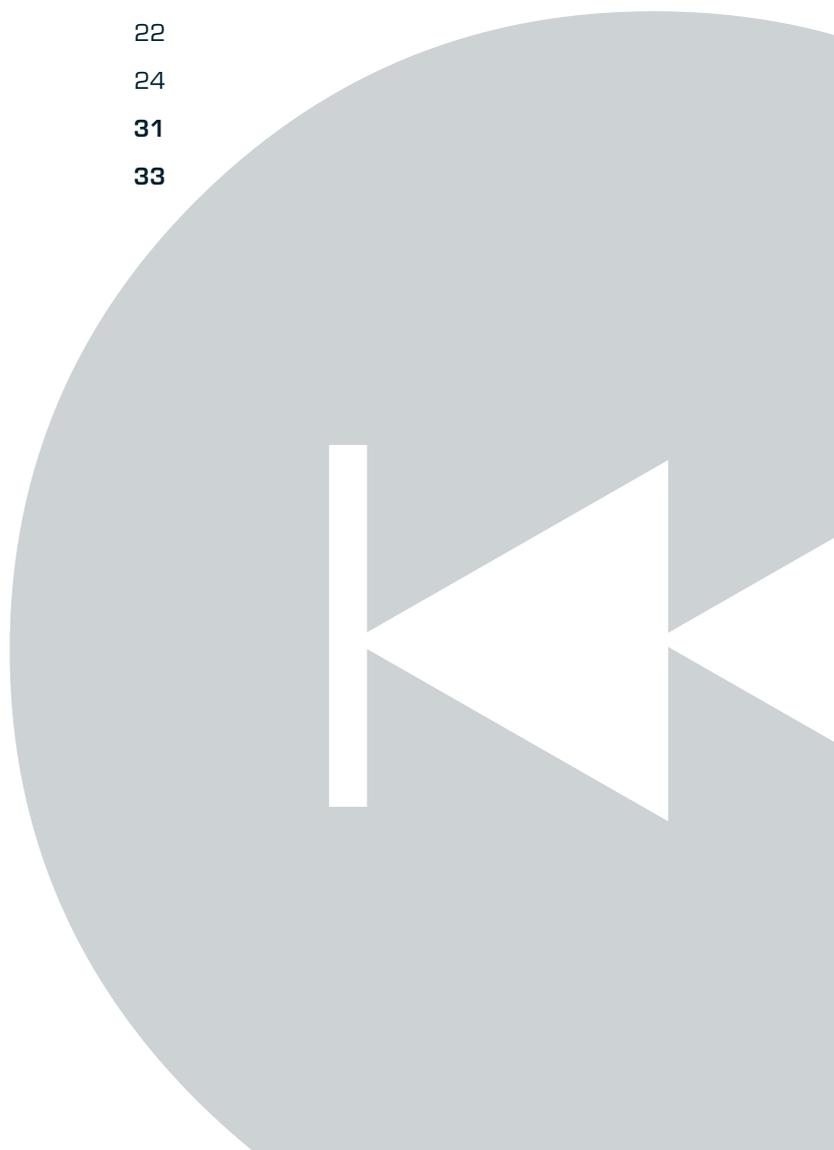
Broadcasting Standards Authority

ANNUAL REPORT 2005



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MISSION STATEMENT

To encourage broadcasters to develop and maintain programme standards which respect human dignity, current social values and research findings, while providing an independent process for determining complaints about alleged breaches of those standards.

This mission statement is intended to provide our stakeholders with a clear view of how we see our role in maintaining broadcasting standards, and provide ourselves with a clear focus, and reflect our values of:

- integrity
- fairness
- respect

MEMBERS



KOROMAKINGA

Ki te whakatenatena i te hunga pāpāho ki te whakawhanake me te pupuri i ngā paerewa e whakanui ana i te mana tangata, e whakaata ana i ngā uara pāpori o ēnei rā, me te aro ki ngā putanga rangahau, i a rātou e whakarato ana i tetahi hātepe hei whakatau i ngā nawe mai i te iwi whānui e pā ana ki ngā paerewa pāpāho.

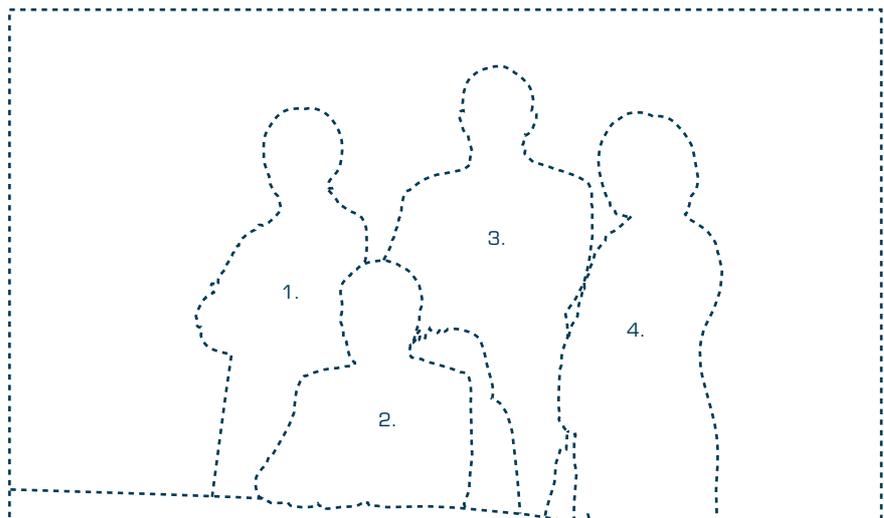
1. TAPU MISA

Tapu Misa joined the BSA in December 2002, and was reappointed for a three-year term in June 2004. Tapu chairs the board of the Pacific Foundation, which works for and with children, young people and families to break the cycle of disadvantage through education. She is also a trustee of the Mana Trust, a charitable organisation working through the news media to ensure New Zealanders are better informed about Maori and Pacific people, events and issues. Tapu is a freelance journalist who writes a weekly column for the *New Zealand Herald*. She is married with three children and lives in Auckland.

2. JOANNE MORRIS, OBE (Chair)

LLM (Hons)

Joanne Morris was appointed Chair of the BSA in October 2003. Formerly an academic lawyer and Law Commissioner, Joanne was a member of the BSA for five years from its establishment in 1989. Joanne is also a member of the Waitangi Tribunal, a position she has held for 16 years. She and her husband have two teenage children and live in Wellington.



3. PAUL FRANCE

Paul France was appointed in December 2003 as the broadcasting industry nominee. Paul worked at TVNZ in news and current affairs in the 1970s and 1980s including in the role of Northern Editor of Current Affairs. He produced the *Eye Witness News* late-night edition during the tumultuous political years of the 1980s. More recently, he was CEO of Asia *Business News* and *CNBC Asia*, and served on the Singapore Broadcasting Authority. Paul is married, has four grandchildren and lives in the Bay of Islands.

4. DIANE MUSGRAVE

MA (Hons), Dip. Tchg.

Diane Musgrave was appointed in August 2003 and reappointed for a three-year term in December 2003. Diane is the community representative on the BSA with a special interest in the perspectives of public interest groups and young people in relation to broadcasting. She is a senior lecturer in Communication Studies at Auckland University of Technology, a mentor for the YWCA Future Leaders programme, and a former television producer and director. Diane is married, has an adult son and lives in Auckland.

THE CHAIR'S REPORT

I am very pleased to present my second report as the BSA's chair and wish, at the outset, to thank my fellow-members, Tapu Misa, Diane Musgrave and Paul France, for the commitment, energy and intelligence they bring to our tasks.

ENVIRONMENT AND VALUES

The BSA's role, as set out in the Broadcasting Act 1989, is to encourage broadcasters to maintain broadcasting standards and to ensure that broadcasters discharge their responsibilities well.

In short, we encourage broadcasting excellence on behalf of the public of New Zealand. This supports the vision at the heart of the Government's broadcasting policy:

New Zealand Broadcasting – a shared space, informing and enriching a changing society

Keeping broadcasting standards relevant and useful ensures they continue to play an important role for the public and broadcasters alike. The Broadcasting Act has been in place during sixteen years of remarkable technological and social change. For example, a single aspect of those changes – the rise of the internet – indicates that it is even timely to re-examine the question: 'what is broadcasting?' In light of this, we welcome the Government's Programme of Action for broadcasting which, among other things, will review our role.

Our organisational values of integrity, fairness and respect are woven through all our work, from our complaints determination to the way we interact with each other and with our stakeholders.

The management reports that follow discuss our day-to-day operations, all underpinned by these values. Our successes this year have been helped by:

- our integrity – our decision-making process is principled and our decisions are sound
- our transparency – information about how we operate, use our resources, and on what we produce, is easily available
- our efficiency – we remain free of a backlog of complaints, unlike many other agencies
- our collegiality – members are often asked to decide controversial issues, or consider matters personally distasteful to them. We pride ourselves on adhering to the maxim that we can disagree without being disagreeable.

CODE REVIEWS

The board's work programme includes reviews of the broadcasting codes of practice.

In November 2004, we completed a review of restrictions on the promotion of liquor, with input from a range of interested groups. A revised liquor standard took effect from 1 December in all codes: television, pay TV, and radio.

In the past year we also reviewed the Elections

Programmes Code, which mainly deals with political advertisements in the run up to a general election.

We were unable to make some desired changes to this code as elements of it are prescribed by the Broadcasting Act. As a result, we agree with some participants in the review that the regulation of election programmes could benefit from the scrutiny of a select committee. In the event, several practical changes were made, and we issued an updated code on 1 April.

In last year's annual report, I noted that parents and caregivers had concerns about the appropriate classification of programme promos screening during early evening television news. Complicating matters, broadcasters and the BSA found themselves at odds with a code provision that did not reflect common broadcast practice.

Pleasingly, instead of seeking a resolution through court action, a negotiated solution was successful. After several meetings with broadcaster representatives, we issued a discussion paper. We then convened a meeting of interested stakeholders including representatives of community groups, researchers, experts on children's issues, and broadcasters. Members also visited a composite year seven and eight class at Clyde Quay School in Wellington to talk with students about their viewing habits, and to hear first-hand what they had to say about 'scary' or 'uncomfortable' programme material they may have experienced.

We received general support for a set of proposed amendments to the classification guidelines, and changes to the standard (7) in the free to air television code took effect from 1 July 2005.



The changes introduced the concept of a 'host programme'. They require promos to have the same, or lower, classification than the programme in which they screen, irrespective of the time of screening. For unclassified programmes, such as news and live events, promos must be classified G or PGR, and the broadcaster must pay particular regard to children's interests in the early evening.

“Our organisational values of integrity, fairness and respect are woven through all our work, from our complaints determination to the way we interact with each other and with our stakeholders.”

We are grateful to all the people who helped us to resolve this.

I also signalled last year that the BSA planned to issue a discussion paper proposing changes to the privacy principles. The principles were previously amended in 1999. A February 2005 High Court appeal concerning a BSA decision about privacy prompted further discussions which delayed the paper's release until August this year. We will now consider public submissions on the paper in the year ahead.

OUTREACH

The Authority convenes occasional, informal meetings with experts to discuss some of the more difficult issues that we deal with.

For example, earlier this year we asked the head of the NZ Broadcasting School and the head of the University of Canterbury post-graduate journalism degree course to provide us with their perspectives on practical issues surrounding the requirements on broadcast journalists to be fair, balanced and accurate. We will use the insights gained to help us develop a symposium we will host next year. We hope that the symposium will be useful preparation for when we embark on a review of the main television and radio codes in 2006/07.

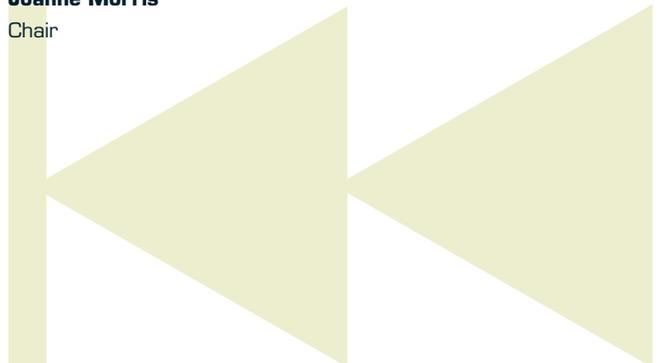
APPRECIATION

We enjoy constructive relationships with a range of organisations and individuals.

We are grateful to the following people for their help and advice: David Innes of the Radio Broadcasters Association; Bruce Wallace from the Television Broadcasters' Council and latterly also chair of the Advertising Standards Authority; Hilary Souter of the ASA; broadcasters' complaints personnel, in particular TVNZ's David Edmunds and CanWest's Clare Bradley; and the broadcasting team at the Ministry for Culture and Heritage.

On behalf of the board, I wish to acknowledge the BSA's staff, ably led by chief executive Jane Wrightson. The board is fortunate to have a high quality staff committed to providing excellent professional advice and support. I extend my sincere thanks to Jane and her team for their efforts and success in building and maintaining the important foundations for our work.

Joanne Morris
Chair



THE CHIEF EXECUTIVE'S REPORT

Last year we reported on several changes to members and staff. Considerably revitalised, we have completed almost all of the tasks set in the 2004/05 Statement of Intent, and those remaining are in train. The tasks have ranged from simple organisational improvements to developing wider strategic objectives. The BSA is operating with energy, and with constructive stakeholder relationships.

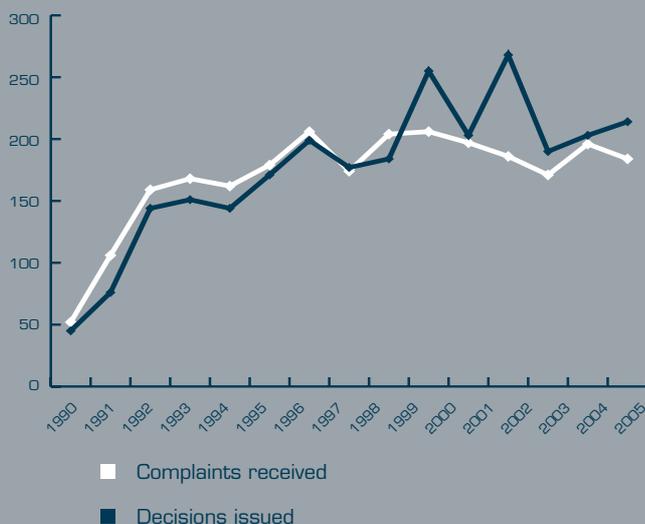


COMPLAINTS

The bulk of our time and money is spent on determining complaints made against a variety of radio and television broadcasts. Members make decisions on complaints using quasi-judicial powers set out in the Broadcasting Act.

This year we issued 214 decisions compared to 203 last year, the third highest since our inception in 1989. As Chart 1 shows, the increase is in part due to improved efficiency – this year was only the third in which decisions issued has exceeded complaints received by more than 10%.

Chart 1: Complaints received and decisions issued



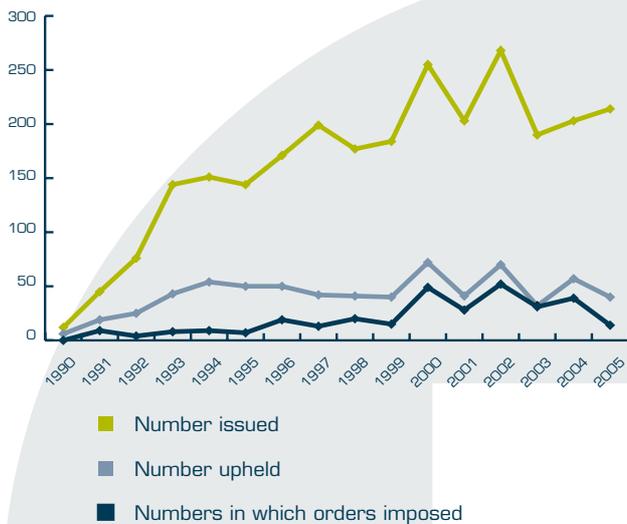
We received 184 complaints, slightly less than last year's 196. A reduction was also noticed by several other complaints agencies. While there was little remaining in our 'queue' at year end, complaints received began to increase again in July.

Overall, the number of complaints received has remained relatively constant since the mid-1990s.

Appendix 1 sets out the numbers. Of the 214 decisions issued:

- 77% (165) concerned television programmes
- 23% (49) concerned radio broadcasts
- nearly 17% of complaints (40) were upheld in full or in part
- nearly 70% of decisions concerned news, current affairs and talk radio
- alleged breaches of balance, fairness or accuracy standards were the most common complaints. 36% were upheld
- 17% of complaints alleging a breach of good taste and decency were upheld
- there was a drop in complaints alleging denigration or discrimination, from 40 last year to 18 this year (but last year had an unusually high level of activity in this area).

Source: BSA records as published in Appendix 1 in annual reports.

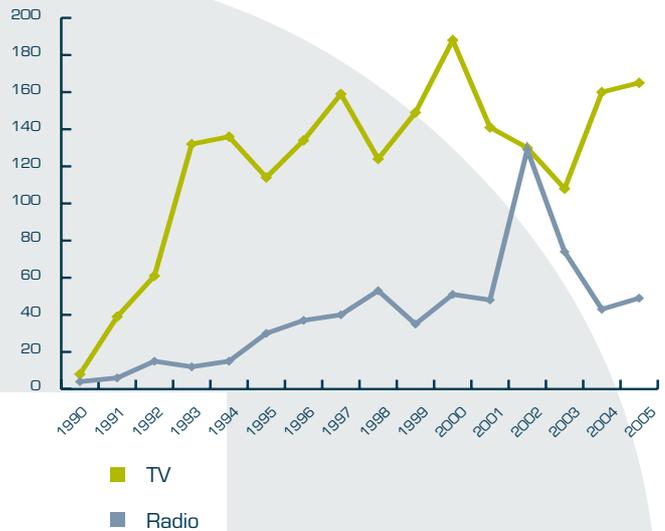
Chart 2: Decisions issued, upheld, and orders imposed¹

Source: BSA records as published in the Statement of Service Performance in annual reports.

By broadcaster, numbers of decisions are broadly proportionate to channel share and target audience, and mostly related to factual programming. For instance:

- TVNZ's TV One and TV2 programmes were the subject of 61% of total decisions. Over 80% of those complaints were not upheld.
- CanWest's TV3 and C4 programmes were the subject of around 13% of decisions. Over 70% were not upheld.
- Radio New Zealand's National Radio items concerned around 6% of decisions.
- For talkback radio, TRN's Newstalk ZB items featured in 11% of decisions, with CanWest's Radio Pacific and its new Radio Live network adding a further 4%.
- Very few complaints were received about programmes on Sky, Māori Television and other television and radio channels.
- No complaints were received about programmes on Prime TV, Triangle TV, Access radio or Iwi radio stations.

Chart 3: Complaints by broadcast medium — 1990-2005



Source: BSA records published as Appendix 1 in the annual reports

An interesting development this year was a complaint about a *Fair Go* programme which the complainant viewed on TVNZ's website.² Even though the item was still on the website, the complaint was lodged more than twenty days after the original broadcast. TVNZ declined to consider it and also decided that the download was not 'broadcasting' as defined in the Broadcasting Act. The BSA agreed and decided it had no jurisdiction under the Act to determine the referral.

Important public policy questions arise about how a fair complaints function can and should operate in a world of diverse technological pathways to the same content. Inevitably, too, more offshore broadcasters will make programming available through private satellite dishes. Questions will emerge about which restraints can fairly be made on New Zealand-based companies compared to offshore competitors currently not covered by New Zealand legislation or codes; and also how the interests of the New Zealand public can best be served and protected.

¹ The decisions 'spikes' in 99/00 and 01/02 mostly relate to an active complainant and/or the clearing of backlogs.

² See Decision No. 2004-207

HIGH COURT APPEALS

An appeal by TVNZ against one of our decisions³ was heard in the High Court in February.⁴ The BSA had ruled that the complainant's privacy was breached. The High Court found for the broadcaster, and focused on a particular interpretation of one of the privacy principles. As noted by the Chair, the principles are currently being evaluated.

Radio NZ appealed against the order made in another decision this year where the BSA upheld a complaint that a broadcast breached fairness and balance standards.⁵ The appeal was heard in the High Court in September 2005 and the Court upheld the BSA's decision.⁶

Costs against the BSA and a complainant were belatedly awarded by the High Court in March. They arose from a 2003 case about advertising and programming conjunction which was decided in the broadcaster's favour.⁷ The costs decision highlights a public policy issue: a complainant can be liable for court costs when that complainant has not initiated the appeal against a BSA decision. We have asked the Ministry to include this in the Programme of Action review.

CODE REVIEWS

We approve codes of broadcasting practice after they are devised by broadcasters, and take a keen interest in ensuring they remain useful and relevant. We have increased our work in this area as we examine the effectiveness of the current codes. The Chair has reported separately on the code reviews undertaken in 2004/05.

RESEARCH

Privacy

A highlight during the year was the launch of a substantial new publication on privacy and broadcasting: *Real Media, Real People*. Our book traces the development of the privacy principles, applied by the BSA in complaints over the years. Privacy matters remain highly topical, here and abroad, as the courts, media and general public weigh the rights of the media against the public interest and the reasonableness of any expectation of privacy for those featured.

Community Attitudes

Our flagship study this year is a major public opinion survey of community attitudes to broadcasting standards. This longitudinal study follows on from *Monitoring Community Attitudes in Changing Mediascapes* (BSA, 2000, Dunmore Press) and a prior 1993 study – providing data across a twelve-year period. Design of the qualitative and quantitative research was overseen by a small consultative committee that included representatives from TVNZ, Radio New Zealand, the NZ Broadcasting School, the Television Broadcasters' Council, the Radio Broadcasters' Association, and BSA staff. We will publish the results in the forthcoming year.

Focus groups

Focus group research, which was part of the community attitudes project described above, centred on participants' responses to issues of balance, fairness and accuracy in news, current affairs and documentaries. Additionally, two groups of regular listeners discussed issues around talkback radio. They provided lively, opinionated and informed contributions on the topics debated.

Portrayal of Māori and Te Ao Māori in Broadcasting

We commissioned a study of Māori attitudes to some mainstream media reporting from Victoria University's Te Kawa a Māui, School of Māori Studies. The study looked at a sample of items broadcast by TVNZ, TV3 and National Radio between June and September 2003 reporting on the seabed and foreshore controversy. The researchers considered the items against the standards of balance, fairness and accuracy, and against various Māori expectations. Publication is expected by the end of 2005.



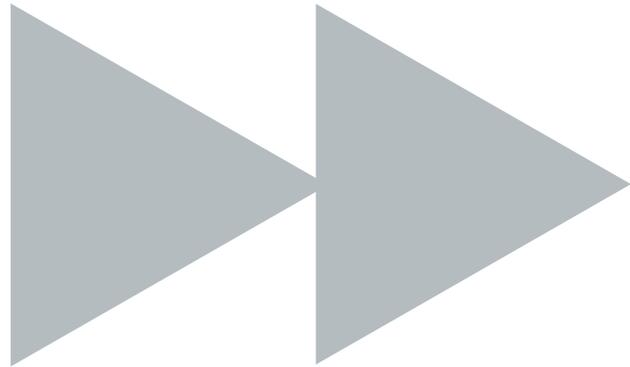
³ See Decision No. 2004-070

⁴ TVNZ v BA, CIV 2004-485-1299, 13 December 2004

⁵ See Decision No. 2004-115

⁶ Radio NZ Ltd v Peter Ellis CIV-2004-485-2035, 15 September 2005

⁷ TV3 Network Services Ltd v BSA & Ors, CP 155/02, 22 March 2005



COMMUNICATIONS

We have a key role in helping the public understand the complaints system as set out in the Broadcasting Act 1989. We do this by ensuring that broadcasters accurately advertise the formal complaints process, by undertaking public speaking engagements, issuing publications, and maintaining an 0800 infoline and website.

This year, our publications goal was to complete a review of print material to ensure that our publications offer information clearly and attractively. We made many improvements during the process and feedback is always welcome.

While also improving the material available on our own website, we have been considering other ways to enhance the accessibility of media information in New Zealand. In June we agreed to partner in a project conceived by the NZ Broadcasting School. Along with other foundation sponsors, the Advertising Standards Authority and the Families Commission, we are supporting the creation of a web-based media clearinghouse.

Media clearinghouses have a media literacy objective: they collect information, identify agencies, and digest and publish online research findings. In essence, the site will be a 'one-stop shop' empowering people with knowledge about New Zealand and international media environments, their structures and relevant research findings. Information for parents is an early focus. We will report more on this exciting initiative next year.

Contact with broadcasters has been regular, and we have taken up several invitations to speak to community groups, to sector conferences and seminars, and to university and school groups. We are always pleased to receive such invitations.

Continuation and expansion of an effective programme of community outreach is at the forefront of communications planning in the year ahead.

GENERAL MANAGEMENT

We welcomed Christina Sophocleous and Genevieve O'Halloran to the complaints staff, replacing Neela Clinton and Karen Scott-Howman who were farewelled with sadness. Both Neela and Karen made a valuable contribution to the work of the BSA.

We joined the State Sector Retirement Savings Scheme and became a pilot agency included in the Leadership Development Centre's expanding public sector training programmes. Both initiatives help us with our good employer objectives in a cost-effective way.

Our financial position remains healthy. Around half of our funding comes from a small levy on broadcaster operating revenue (not including broadcasters with a small turnover). Advertising revenue, traditionally cyclical, has been at high levels in recent years.

Notwithstanding this, we need to have reasonable reserves to counter unpredictable activities, such as litigation, and to act as a buffer in years when levy income reduces.

We review our organisation's policies every year. This year we concentrated on compliance with the new Crown Entities Act 2004. We also introduced a risk management framework to help members evaluate our management of organisational risk.

Our premises lease for the next three years was negotiated with new owners. Office space has increased slightly to improve working conditions for staff and to provide an office for board member use.

Development was completed of a small-scale intranet to modernise complaints management and reporting.

We are improving our networking with similar agencies so that we have informal forums to discuss issues in common. We attend meetings with Crown agencies involved in quasi-judicial determination twice a year, and are also part of an informal collective of complaints agencies, both statutory and self-regulatory, which meets quarterly.

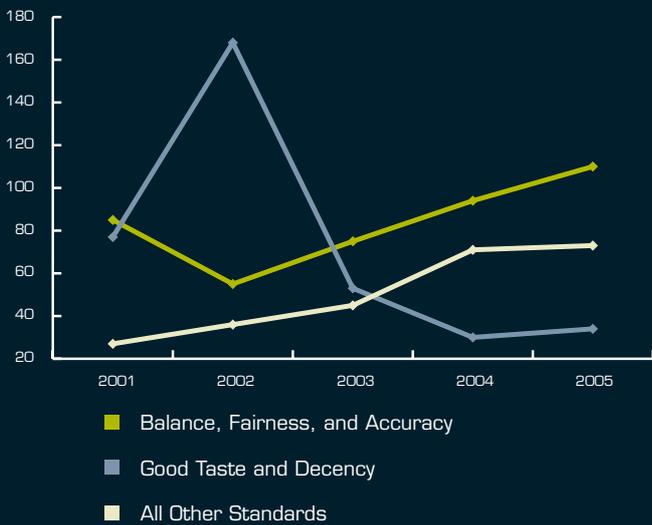
The BSA, while small, continues to operate efficiently and effectively. It is a credit to our dedicated and cheerful staff that the BSA provides timely, professional services in a cost-effective way that we trust is of benefit to the people of New Zealand.

Jane Wrightson
Chief Executive

COMPLAINTS REPORT

Complaints patterns over the past few years have remained relatively constant. The majority of complaints continue to be about news and current affairs, where complainants express concerns about balance, fairness and accuracy.

Chart 4: Complaints received by standard



Source: BSA records published as Appendix 1 in annual reports.
 NB: 81 complaints about The Rock radio station are included in the 2002 good taste and decency total.

There was an increase in the number of privacy complaints, up from eight to eighteen. Whether this reflects a greater public awareness of privacy issues – arising perhaps out of the highly publicised Hosking print media case – remains to be seen. Despite the greater number of privacy complaints, only one was upheld.

Good taste and decency and children's interests are at about the same level as last year. Few complaints raised issues of law and order, programme classification, programme information, or the action taken by a broadcaster after it had upheld a complaint.

Of special interest this year is the number of complaints that have required members to examine the role of the traditional journalistic concepts of fairness, balance and accuracy. The balance standard, in particular, has provided interpretative challenges.

BALANCE

The balance standard applies when a factual programme deals with a 'controversial issue of public importance'.

Complainants often allege a lack of balance when a programme has offered a personal perspective, or examined a topic from a particular viewpoint. The right to free expression, as enshrined in the Bill of Rights Act, is an important consideration here. Freedom to offer a personal view, or advance a particular perspective, is fundamental to that right. However, this in turn creates a tension with the broadcasting standards' requirement for balance.

Three decisions over the last year suggest that, in some cases, discussion of a controversial issue can be emphasised by a particular perspective. Each of the following programmes approached a highly controversial issue from a single viewpoint, and complaints were lodged:

- An authorial television documentary advanced the producer's view that Scott Watson was wrongly convicted of murder. The complainant was a witness at the trial, and was concerned that the evidence against Scott Watson had been ignored.⁸
 - A radio presenter interviewed at length a grandmother of children with attention deficit hyperactivity disorder. The interviewee was of the view that Ritalin – a drug widely used in the management of children with ADHD – was not the best option, and that other management approaches were preferable. The complainant was a child psychiatrist, who felt that the interview had failed to present accepted scientific views about the benefits of the drug.⁹
 - A television current affairs item about the foreshore and seabed issue set out to examine the motivation of Māori who participated in the 2004 hikoi to Parliament. The complainant, from the office of the Deputy Prime Minister, claimed that the programme only set out the 'Māori perspective' on the foreshore and seabed legislation.¹⁰
- In two of the programmes, it was argued that the views given prominence were not well informed. Despite this, members considered that the broadcasts were sufficiently balanced. Members noted that these programmes did not claim to be a

⁸ See Decision No. 2004-127A
⁹ See Decision No. 2004-132
¹⁰ See Decision No. 2004-140

general or expert examination of the controversial issues in question. Each set out to offer a particular viewpoint, and did not mislead the audience about that intention. Members ruled this approach was acceptable, as long as the existence of alternative viewpoints was acknowledged. This approach contrasts with the situation when a programme does claim to be an impartial examination of a controversial issue. In those circumstances, the BSA will be less sympathetic to an omission by a broadcaster to examine alternative perspectives.¹¹

Another question about balance is whether an individual's situation can be a controversial issue of public importance, thus requiring balance in its discussion. In some cases, the answer is yes. For example, Peter Ellis, whose conviction for child abuse has been the subject of public debate for over ten years, complained about fresh allegations made in a radio interview. Members held that broadcasting new, non-specific, serious and anonymous allegations against Mr Ellis created a controversial issue of public importance. Thus, the programme breached both the balance and fairness standards.¹²

But other cases about individuals are less clear-cut. A real estate agent complained about criticisms of him on a current affairs programme.¹³ A body corporate secretary was criticised on a TV consumer advocacy programme for being rigid and difficult to deal with.¹⁴ In both cases, members focused on the fairness standard deciding that balance was not applicable to these personal situations.

In general, balance complaints are most likely to be successful against broadcasts that tackle the 'big' issues in a partial way. If the matter is more personalised, the fairness standard is more likely to be relevant.

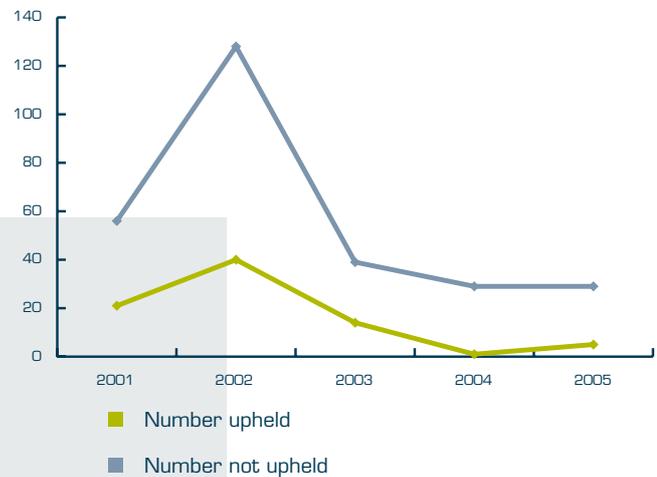
GOOD TASTE AND DECENCY

Every year, a significant number of complaints allege that a programme has breached accepted norms of good taste and decency. Good taste and decency complaints fall into four general categories: sex (either portrayal or discussion), nudity, bad language (including blasphemy), and generally offensive behaviour (such as personal abuse).

In the past year, 34 complainants alleged a breach of the good taste and decency standard. Complaints about three broadcasts were upheld. The first concerned partial nudity and overtly sexual behaviour in a television dating show screened in the early evening on a pay television channel. The second involved repeated bad language, both from the host and in the songs played, on a small, independent radio station. The third broadcast was a morning-show discussion on commercial radio with sustained and repetitive blatant sexual innuendo, on a station and during a time targeting young people.

In the previous year, thirty complaints raised an issue of good taste and decency and one was upheld – a rape scene in an adult movie on late-night pay TV.

Chart 5: Good taste and decency complaints



Source: BSA records published as Appendix 1 in annual reports.
NB: 81 complaints about The Rock radio station are included in the 2002 good taste and decency total.

Proportionally, fewer good taste and decency complaints are upheld compared with others. There are a number of reasons for this. First, our research shows that New Zealanders are generally tolerant of moderately bad language and non-explicit sexual material. Second, the right to freedom of expression is enshrined in the New Zealand Bill of Rights Act. Issues of language, nudity and sexuality have often been at the forefront of free expression debates and it is recognised that even very challenging material may sometimes receive 'freedom of expression' protection.

Finally, broadcasters are required to be careful to classify programmes appropriately, schedule them in suitable time slots, think about the interests of children and warn viewers if the broadcast is likely to contain challenging material. In these circumstances, where the viewer has been given an informed choice whether or not to watch or listen to the programme, the right to free expression is even more compelling.

¹¹ See, for example, Decision No. 2004-151, where the item, exploring the reasons behind a fatal plane crash, concentrated on the murder theory of a victim's father, and failed to mention a credible alternative theory.

¹² See Decision No. 2004-115

¹³ See Decision No. 2004-130

¹⁴ See Decision No. 2004-214

STAFF

**Jane Wrightson BA, MBA
(Distinction), Dip. Bus. Admin.**

Chief Executive

John Sneyd BA, LLB (Hons)

Complaints Manager

Christina Sophocleous BSc, LLB

Complaints Executive

Genevieve O'Halloran BA, LLB

Complaints Executive

Michael Stace LLM, DJur, JP

Complaints Consultant (part-time)

Kate Ward BA, Dip. Bus. Admin.

Communications and Research Advisor

Julie Bath

Administration Manager

Margaret Giannotti

Administration Support Executive (part-time)

Trish Cross

Receptionist (shared with NZ On Air)

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FINANCIAL STATEMENTS

For the year ended 30 June 2005



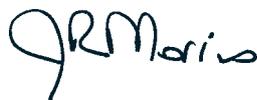
STATEMENT OF RESPONSIBILITY

For the year ended 30 June 2005

The board and management of the Broadcasting Standards Authority are responsible for the preparation of these financial statements and the judgments used herein.

The board and management of the Broadcasting Standards Authority are responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In the opinion of the board and management, these financial statements fairly reflect the financial position and operations of the Broadcasting Standards Authority for the year ended 30 June 2005.



Joanne Morris
Chair
20 October 2005



Jane Wrightson
Chief Executive
20 October 2005



AUDIT REPORT



Audit New Zealand

To the readers of the Broadcasting Standards Authority's Financial Statements for the year ended 30 June 2005

The Auditor-General is the auditor of the Broadcasting Standards Authority (the Authority). The Auditor-General has appointed me, Ajay Sharma, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements of the Authority, on his behalf, for the year ended 30 June 2005.

UNQUALIFIED OPINION

In our opinion the financial statements of the Authority on pages 16 to 30:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect:
 - the Authority's financial position as at 30 June 2005;
 - the results of its operations and cash flows for the year ended on that date; and
- its service performance achievements measured against the performance targets adopted for the year ended on that date.

The audit was completed on 20 October 2005 and is the date at which our opinion is expressed.

The basis of the opinion is explained below. In addition, we outline the responsibilities of the Board and the Auditor, and explain our independence.

BASIS OF OPINION

We carried out the audit in accordance with the Auditor-General's Auditing Standards, which incorporate the New Zealand Auditing Standards.

We planned and performed our audit to obtain all the information and explanations we considered necessary in order to obtain reasonable assurance that the financial statements did not have material misstatements, whether caused by fraud or error.

Material misstatements are differences or omissions of amounts and disclosures that would affect a reader's overall understanding of the financial statements. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

The audit involved performing procedures to test the information presented in the financial statements. We assessed the results of those procedures in forming our opinion.

Audit procedures generally include:

- determining whether significant financial and management controls are working and can be relied on to produce complete and accurate data;
- verifying samples of transactions and account balances;

- performing analyses to identify anomalies in the reported data;
 - reviewing significant estimates and judgements made by the Board;
 - confirming year-end balances;
 - determining whether accounting policies are appropriate and consistently applied; and
 - determining whether all financial statement disclosures are adequate.
- We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements.

We evaluated the overall adequacy of the presentation of information in the financial statements. We obtained all the information and explanations we required to support our opinion above.

RESPONSIBILITIES OF THE BOARD AND THE AUDITOR

The Board is responsible for preparing financial statements in accordance with generally accepted accounting practice in New Zealand. Those financial statements must fairly reflect the financial position of the Authority as at 30 June 2005. They must also fairly reflect the results of its operations and cash flows and service performance achievements for the year ended on that date. The Board's responsibilities arise from the Public Finance Act 1989 and the Broadcasting Act 1989.

We are responsible for expressing an independent opinion on the financial statements and reporting that opinion to you. This responsibility arises from section 15 of the Public Audit Act 2001 and Public Finance Act 1989.

INDEPENDENCE

When carrying out the audit we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the Institute of Chartered Accountants of New Zealand.

Other than the audit, we have no relationship with or interests in the Authority.

Ajay Sharma
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand

Matters relating to the electronic presentation of the audited financial statements

This audit report relates to the financial statements of the Broadcasting Standards Authority for the year ended 30 June 2005 included on Broadcasting Standards Authority's website. The Broadcasting Standards Authority Board is responsible for the maintenance and integrity of the Broadcasting Standards Authority's website. We have not been engaged to report on the integrity of the Broadcasting Standards Authority's website. We accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.

We have not been engaged to report on any other electronic versions of the Broadcasting Standards Authority's financial statements, and accept no responsibility for any changes that may have occurred to electronic versions of the financial

statements published on other websites and/or published by other electronic means.

The audit report refers only to the financial statements named above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements. If readers of this report are concerned with the inherent risks arising from electronic data communication they should refer to the published hard copy of the audited financial statements and related audit report dated 20 October 2005 to confirm the information included in the audited financial statements presented on this website.

Legislation in New Zealand governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

STATEMENT OF OBJECTIVES AND SERVICE PERFORMANCE

2004–2005

OUTPUT 1 DETERMINE FORMAL COMPLAINTS Broadcasting Act 1989, s.21(1)(a) and (b)

Objective

To determine formal complaints as promptly and informally as possible, consistent with the Authority's statutory function, its integrity and the principles of natural justice.

Outcome

Broadcasters will have a clear understanding of the current boundaries of acceptable broadcasting standards; the public will be provided with an independent process for determining complaints about broadcasting standards; and all complaints will be dealt with efficiently and fairly.

Description

Specific quality measures are inappropriate given the quasi-judicial function of the Authority. Nevertheless decisions will be, and will be seen to be, principled, firm and just and will be written in a clear, concise and logical manner clearly explaining the Authority's reasons for its determination.

Quality assessment includes a quality management process incorporating peer reviewing of the draft decision by staff, a review of each decision by Authority members and a final review and confirmation by the Chair.

Quality assessment will also include taking into account the results of the survey of complainants begun in 2003/04. The BSA will consider those findings against its current processes.

Timeliness is a key measure of whether or not the Authority

has managed its complaints process efficiently and effectively. It is critical to the integrity and credibility of the Authority and its decisions. The BSA is demand-driven and cannot control the number of complaints it will receive in any one year. Therefore it is important that it manages its resources and directs its complaints process in such a way that it responds to incoming complaints promptly and avoids the creation of a backlog. This is balanced with the need to deliver soundly-reasoned decisions.

Decision-making processes and support systems will be carefully monitored to ensure alignment of operational processes with consistency and robustness of decision making. The results of the complainants' survey will be incorporated into process reviews as appropriate.

Activities for the year ended June 2005

The Authority will:

- meet formally at least eleven times during the year to determine complaints
- issue decisions arising from the volume of complaints received during the year (history suggests the likely number of decisions issued will be between 175 to 225)
- ensure best-practice procedures are being adopted; that Authority members are provided with concise, clear information to inform their decision-making and that timely, robust and clear decisions are issued
- ensure complaints staff have up-to-date technology and tools to process, consider and report on complaints effectively.

Costs

	Budget*	Actual*
Total cost	\$759,785	\$746,187
% of total cost	65%	62%

Performance Measures

The Authority will:

- acknowledge a formal complaint in writing within 3 working days of receipt and proceed to the information-gathering stage of the process
Target: 100%
Actual: 100% – achieved
- convene at least eleven formal Authority meetings to determine complaints
Target: 100%
Actual: 100% – eleven meetings convened
- issue decisions on formal complaints (other than complaints about election programmes) within 40 working days after receipt of the final correspondence unless delayed by court proceedings
Target: 85%
Actual: 84 % (10% improvement from 2003/04)
- minimise threats to the integrity of the complaints regime by issuing soundly-reasoned decisions
Target: Less than 0.5% of decisions issued are successfully appealed to the High Court
Actual: Achieved. Two appeals heard and decided: one appeal by broadcaster unsuccessful, one appeal successful.
- issue decisions on formal complaints about election programmes within 48 hours
Target: 100%
Actual: Not applicable in period.
- complete an internal systems review to ensure procedures and processes follow best practice, taking into account findings of the independent survey of complainants
Target: Review completed to board satisfaction
Actual: Achieved.

Table 1: Complaints summary

	2000/01	2001/02	2002/03	2003/04	2004/05
Complaints Received	197	186	171	196	184
Total Decisions	203	268	181	203 ¹⁵	214 ¹⁶
Upheld (all or in part)	41	70	32	57	40
Not Upheld	148	189	131	133	166
Interlocutory Decisions	1	1	11	3	1
Declined to Determine	13	8	7	5	5
Declined Jurisdiction	8	15	12	15	2
Orders	28	52	31	39	14
Advisory Opinions	–	–	–	–	–
Decisions issued within 40 working days	81%	86%	79%	74%	84%

* Includes a portion of overheads

¹⁵ Includes 5 where orders were imposed subsequent to the release of numbered decisions.

¹⁶ Total includes 2 declined jurisdiction decisions

OUTPUT 2 REVIEW CODES OF BROADCASTING PRACTICE Broadcasting Act 1989, s.21(1)(e) and (g)

Objective

To assist broadcasters to observe Codes of Broadcasting Practice by effective Code development and reviews and by issuing Advisory Opinions and practice notes which inform both broadcasters and the public about the BSA's interpretation of particular standards.

Outcome

The development and interpretation of Codes of Broadcasting Practice by broadcasters and the Authority will result in robust Codes which are easily understood by broadcasters and the public.

Description

The Authority conducts a review of each Code on a regular basis as required to ensure its continued relevance, assuming no such review has been instigated by broadcasters. Normally at least one Code will be reviewed each year. Reviews generally involve:

- consultation with broadcasters to ascertain their views of the effectiveness of the current Code
- seeking submissions from individuals or groups representing viewers and listeners, where relevant, to ascertain their views of the effectiveness of the current Code; and
- independent legal advice, if necessary, on interpretative matters.

Advisory opinions on the interpretation of the Codes will be issued as required, as will practice notes if procedural matters need to be clarified.

Should reviews of Codes identify the need for revision of an existing

Code or the development of a new Code, the Authority will advise broadcasters of the need for a review, and the level of consultation the Authority requires, in order to revise or approve the Code.

Should broadcasters not agree to proceed with the development of a new Code within the framework proposed by the Authority, the Authority may itself proceed with the development of a new Code, or the revision of an existing Code.

When undertaking the development of a new Code the Authority will consult with the relevant stakeholders to the same level that is expected of broadcasters.

In the case of new and significant trends in broadcasting, the Authority will encourage broadcasters to develop a Code to meet appropriate broadcasting standards.

Activities for the year ended 30 June 2005

The Authority will:

- complete and publish the results of the review of the Promotion of Liquor Code
- review the Code of Election Programmes and Advertising.

Costs

	Budget*	Actual*
Total cost	\$58,445	\$36,351
% of total cost	5%	3%

Performance Measures

The Promotion of Liquor Code is updated and published.

Target: Completed document published by September 2004.

Actual: Achieved. Document signed off by all parties in September to take effect from 1 December 2004.

The Code of Election Programmes and Advertising is reviewed and any necessary modifications made.

Target: Review completed by June 2005.

Actual: Achieved. Revised code took effect from April 2005.

* Includes a portion of overheads

OUTPUT 3 RESEARCH Broadcasting Act 1989, s.21(1)(h)

Objective

To initiate and publish research relating to broadcasting standards issues which will assist complaints determination and encourage broadcasters and the public to appreciate the broad context and issues which underpin the standards regime.

Outcome

The Authority's research will result in expanded knowledge which will:

- enhance the Authority's ability to approve Codes and determine complaints
- assist broadcasters in maintaining standards acceptable to the community
- assist the public by providing data and information relevant to the broadcasting standards regime.

Description

Research priorities are carefully assessed based on the Authority's strategic goals, broadcaster feedback and public concerns. Both internal and commissioned research will meet all the professional and ethical criteria for quality research. These criteria include:

- a clear and agreed brief
- academic rigour
- proven methodology
- independent thought supported by peer assessment
- clear and specific contract conditions.

The Authority will use a range of research methodologies that take account of geographical spread and minority views where relevant, to keep in touch with the opinions of the wider community, specific audience segments, and relevant stakeholders.

In the case of significant commissioned written research, at least three potential providers will be asked to tender for the project to ensure the BSA can effectively assess quality, methodology and cost.

Activities for the year ended 30 June 2005

The Authority will undertake:

- a third major public opinion survey of attitudes towards a range of broadcasting standards. This study will be based on the 1993 and 1999 benchmark surveys and will provide a comparative base to demonstrate the ways in which public opinion has, or has not, changed over a twelve-year period
- independently-facilitated focus groups designed to further Authority members' understanding of current community attitudes on balance, fairness and accuracy
- to publish a project designed to research the portrayal of Māori

issues in the New Zealand broadcast media and determine whether a related project on minority audiences should proceed

- in consultation with broadcasters, at least one further project which adds to the knowledge of public opinion on important issues (eg, the content of promos; classification systems and time-bands)
- to support, if suitable opportunities arise, occasional broadcasting industry seminars intended to upskill practitioners in standards-related topics and inform members about various industry practices.

Costs

	Budget*	Actual*
Total cost	\$233,780	\$239,584
% of total cost	20%	20%

Performance Measures

The Authority will:

- have all significant research projects peer reviewed by independent research experts

Target: All substantive issues identified by peer reviewers identified and addressed.

Actual: *Portrayal of Māori and Te Ao Māori* peer reviewed by two academic researchers. *Mediascapes* update research design peer reviewed by academic researcher.

- establish quality and timeliness milestones for all research projects and assess progress accordingly

Target: All projects have milestones identified and agreed prior to commencement. Significant milestones for external research have funding drawdowns attached.

Actual: Data collection for *Mediascapes* update complete in accordance with timetable.

- ensure completed research results are made widely available

Target: All research projects published within six months of delivery.

Actual: *Real Media*, *Real People* published.

Te Ao Māori research delayed by researchers. Publication deadline extended to the end of 2005.

* Includes a portion of overheads

OUTPUT 4 COMMUNICATIONS AND INFORMATION

Broadcasting Act 1989, s.21(1)(c) and (d)

Objective

To ensure communications from the Authority clearly describe the broadcasting standards regime, complaints processes and activities, and provide high-quality contextual information on relevant standards-related issues.

Outcome

BSA communications and information will enhance public and broadcaster understanding about the broadcasting standards regime.

Description

The professional presentation of a wide range of information and publications is critical to a responsible and responsive organisation. This includes a comprehensive and accessible website, complaints brochures in English and te reo, printed Codes of Broadcasting Practice, the annual report, a quarterly newsletter, an 0800 info line and easy access to all decisions.

The BSA will also encourage broadcasters to fulfil one of their statutory duties by broadcasting accurately and regularly details of

how the complaints process works.

Members and staff make themselves available to speak to community groups, sector conferences and seminars, broadcasting personnel and various other opportunities. The Chair and the Chief Executive are authorised to speak with the media as appropriate.

Direct contact with the public will be characterised by a culture of staff courteousness, clear, accurate information on complaints mechanisms and correct broadcaster referrals.

Activities for the year ended 30 June 2005

The Authority will:

- maintain and upgrade information on its website and 0800 line
- complete an internal review of all print materials and reissue as required
- publish decisions and informational material with no material errors as required and in accordance with individual deadlines
- conduct a pilot exercise in producing relevant media literacy education information which focuses on parental information and decide action plan
- ensure all publications conform to a standard presentation and style, incorporating the new logo.

Costs

	Budget*	Actual*
Total cost	\$116,890	\$183,636
% of total cost	10%	15%

Performance Measures

The Authority will:

- publish decisions on its website within 10 working days of sign-off by Chair
Target: 100%
Actual: 100% – achieved.
- publish four editions of the BSA Quarterly
Target: 100%
Actual: 100% – achieved.
- have no substantive complaints received about the quality or accuracy of information on the website or 0800 line
Target: 100%
Actual: 100% – achieved.
- have no substantive complaints received about the accuracy of information provided by staff or their courtesy in providing information
Target: 100%
Actual: 100% – achieved.
- ensure, where possible, that all known broadcasters are aware of the Codes by contacting them all individually by 30 June 2005
Target: 100% of all known broadcasters contacted by letter.
Actual: 100% – achieved.
- complete and publish a pilot exercise on a web-based media literacy project and decide whether to proceed with further such activity
Target: Pilot completed by June 2005
Actual: Achieved. Co-venture with NZ Broadcasting School, Advertising Standards Authority and the Families Commission agreed.

* Includes a portion of overheads

STATEMENT OF ACCOUNTING POLICIES

For the year ended 30 June 2005

REPORTING ENTITY

The Broadcasting Standards Authority was established by the Broadcasting Act 1989 which sets out the functions and responsibilities of the BSA. These financial statements have been prepared in accordance with the Public Finance Act 1989. The BSA is an Independent Crown Entity in terms of the Crown Entities Act 2004.

MEASUREMENT SYSTEM

The measurement base adopted is that of historical cost unless otherwise stated.

ACCOUNTING POLICIES

The following particular accounting policies that materially affect the measurement of financial performance and financial position of the BSA have been applied:

1. Fixed Assets

Fixed assets are recorded at historical cost less accumulated depreciation.

2. Depreciation

Depreciation of fixed assets is provided on a straight line basis, at rates which will write off the assets to their residual value over their useful lives:

Office Equipment 5 years

Furniture & Fittings 5 years

Leasehold Improvements 5 years

Photocopier 3 years

Computer Equipment 3 years

Artworks are fully depreciated in the year of purchase.

3. Receivables

Accounts receivable are stated at their estimated net realisable value.

4. Lease Payments

Operating lease payments, where lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are included in the determination of the operating result in equal instalments over the lease terms.

5. Taxation

- Income tax: The BSA is exempt from the payment of income tax in accordance with Section 33 of the Broadcasting Act 1989.
- FBT: FBT is payable on all fringe benefits
- GST: The BSA is a registered trader for GST purposes and is liable for GST on all goods and services supplied. The financial statements are prepared GST exclusive except for accounts receivable and accounts payable which is GST inclusive.

6. Financial Instruments

The BSA is party to financial instruments as part of its normal operations. These financial instruments include bank accounts, short-term deposits, accounts payable and accounts receivable. All financial instruments are recognised in the statement of financial position and all revenues and expenses in relation to financial instruments are recognised in the statement of financial performance.

7. Provision for Employee Entitlement

Annual leave is recognised on an entitlement basis.

8. Budget Figures

The budget figures have been prepared in accordance with generally accepted accounting practice and are consistent with the accounting policies adopted for the preparation of the financial statements.

9. Revenue

The BSA derives revenue through the provision of outputs to the Crown; from the levy imposed by the legislation on broadcasters; for services to third parties; and income from its investments. Such revenue is recognised when earned and is reported in the financial period to which it relates.

10. Statement of Cash Flows

Cash means cash balances on hand, held in bank accounts, demand deposits and term deposits in which the BSA invests as part of its day-to-day cash management.

Operating activities include cash received from all income sources of the BSA and records the cash payments made for the supply of goods and services.

Investing activities are those activities relating to the acquisition and disposal of non-current assets.

Financial activities comprise the change in equity and debt capital structure of the BSA.

11. Cost of Service Statements

The Cost of Service Statements, as reported in the Statement of Objectives and Service Performance, is the total cost of services allocated to each of the outputs of the BSA.

The BSA cost allocation policy is that direct costs are charged directly to output activity, and indirect costs are charged to significant output activities based on estimated usage.

12. Changes in Accounting Policies

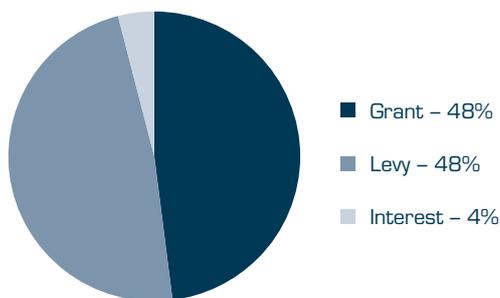
There have been no changes in accounting policies. All policies have been applied on bases consistent with those used in previous years.

STATEMENT OF FINANCIAL PERFORMANCE

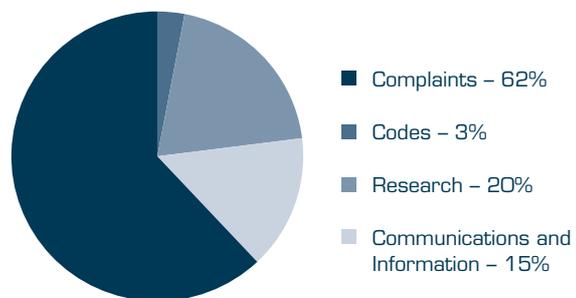
For the year ended 30 June 2005

	NOTES	2005 Actual \$	2005 Budget \$	2004 Actual \$
REVENUE				
Crown Revenue		608,889	609,000	608,889
Broadcasting Levy		601,494	520,000	520,348
Interest Income		51,368	20,000	33,372
Other		3,223	2,200	4,086
TOTAL REVENUE		\$1,264,974	\$1,151,200	\$1,166,695
LESS EXPENDITURE				
Personnel Expenses & Member's Fees	1 & 2	663,650	656,100	605,298
Other Operating Expenses	3	511,540	492,800	449,890
Depreciation	5	30,567	20,000	22,232
Loss on Assets Disposal		-	-	-
TOTAL EXPENDITURE		\$1,205,757	\$1,168,900	\$1,077,420
NET SURPLUS / (DEFICIT)				
Transferred to Equity		\$59,217	(\$17,700)	\$89,275

Income 2004-2005



Expenditure by Output 2004-2005



STATEMENT OF MOVEMENTS IN EQUITY

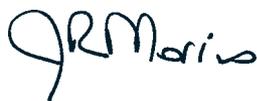
For the year ended 30 June 2005

	2005 Actual \$	2005 Budget \$	2004 Actual \$
Net surplus / (deficit) for the year	59,217	(17,700)	89,275
Public Equity as at 1 July 2004	414,359	345,084	325,084
PUBLIC EQUITY AS AT 30 JUNE 2005	\$473,576	\$327,384	\$414,359

STATEMENT OF FINANCIAL POSITION

As at 30 June 2005

	NOTES	2005 Actual \$	2005 Budget \$	2004 Actual \$
CURRENT ASSETS				
Cash, Bank & Term Deposits	4	493,257	363,384	477,470
Accounts Receivable & Accrued Interest		3,798	5,000	5,972
Prepayments		1,988	-	3,122
GST Receivable		24,184	5,000	8,874
		523,227	373,384	495,438
LESS CURRENT LIABILITIES				
Accounts Payable & Accruals		185,089	70,000	116,789
Employee Entitlements		36,707	15,000	14,800
		301,431	288,384	363,849
WORKING CAPITAL		301,431	288,384	363,849
FIXED ASSETS	6	172,145	39,000	50,510
NET ASSETS		473,576	327,384	414,359
REPRESENTED BY PUBLIC EQUITY		\$473,576	\$327,384	\$414,359



Joanne Morris
Chair
Wellington 20 October 2005



Jane Wrightson
Chief Executive
Wellington 20 October 2005

STATEMENT OF CASH FLOWS

For the year ended 30 June 2005

	NOTES	2005 Actual \$	2005 Budget \$	2004 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash was provided from:				
Grants, Publication Sales & Other		616,275	611,200	608,983
Broadcasting Levy		601,494	520,000	520,348
Interest Received		50,513	20,000	33,372
Net GST Received		-	-	6,807
Cash was disbursed to:				
Payments to Employees & Members		(641,743)	(663,100)	(612,398)
Payments to Suppliers & Other Operating Expenses		(443,240)	(492,800)	(444,331)
Net GST Paid		(15,310)	-	-
Net Cash Flow From Operating Activities	7	167,989	(4,700)	112,781
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash was disbursed to:				
Purchase of Fixed Assets		(152,202)	(20,000)	(49,700)
Net Cash Flows From Investing Activities		(152,202)	(20,000)	(49,700)
NET INCREASE / (DECREASE) IN CASH HELD		15,787	(24,700)	63,081
PLUS Opening Cash Brought Forward		\$477,470	388,084	414,389
ENDING CASH CARRIED FORWARD	4	\$493,257	\$363,384	\$477,470

The statement of accounting policies and the notes form an integral part of and should be read in conjunction with these financial statements.

STATEMENT OF COMMITMENTS

As at 30 June 2005

Leased Premises

During the year, the building occupied (in part) by the BSA was sold by the NZ Lotteries Commission. Prior to the sale, the BSA premises lease was renewed. The BSA now has a lease from the A & AM Muollo Family Trust Partnership for the rental of the premises comprising part of the second floor, 54-56 Cambridge Terrace, Wellington from 1 July 2005 until 30 June 2008.

	2005	2004
	\$	\$
One year or less	47,056	25,658
Years two and three	94,111	-
TOTAL RENT EXPENDITURE COMMITTED	\$141,167	\$25,658

STATEMENT OF CONTINGENT LIABILITIES

As at 30 June 2005

As at 30 June 2005 one appeal had been lodged in the High Court against one of the Broadcasting Standards Authority's decisions. The basis of this appeal was to overturn an Order made by the Authority. In September 2005 the Court upheld the BSA's Order and the BSA was awarded costs.

(As at 30 June 2004, two cases were lodged with the High Court.)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2005

	2005 Actual \$	2004 Actual \$
1 PERSONNEL EXPENSES		
Staff Remuneration	525,852	443,262
	\$525,852	\$443,262

The Chief Executive's remuneration is in the band \$130,000 – \$140,000 (2004:\$110,000 – \$120,000)

	2005 Actual \$	2004 Actual \$
2 MEMBERS' FEES		
J Morris	52,987	48,153
T Misa	28,666	33,218
D Musgrave	28,104	30,819
P France	28,041	13,093
P Cartwright	–	16,360
R Bryant	–	20,393
	\$137,798	\$162,036

	2005 Actual \$	2004 Actual \$
3 OTHER OPERATING EXPENSES		
Audit of Financial Statements	13,994	10,000
Complaints	82,979	86,859
Communications & Information	87,355	66,577
Research	140,422	93,168
Travel, Accommodation & Training	75,237	98,970
Rent	34,212	34,212
Office Expenses	77,341	60,104
	\$511,540	\$449,890

The statement of accounting policies and the notes form an integral part of and should be read in conjunction with these financial statements.

Notes to the Financial Statements continued

For the year ended 30 June 2005

	2005	2004
	Actual	Actual
	\$	\$
4 CASH, BANK & TERM DEPOSITS		
Cash on hand:		
Petty Cash	100	100
Banks:		
– Current Account	(1,967)	1,484
– Ready Access and Term Deposit Accounts	495,124	475,886
	\$493,257	\$477,470

The BSA has an unsecured overdraft facility of \$5,000 (2004: \$5,000). The current interest rate on the bank overdraft is 15% p.a. (2004: 13.00%). This is a floating rate set quarterly by the bank. The BSA has a Mastercard facility with Westpac Bank of \$20,000 (2004: \$20,000). The average interest rate for term deposits at year end was 6.8% per annum (2004: 5.03%).

	2005	2004
	Actual	Actual
	\$	\$
5 DEPRECIATION		
Asset Class		
Computer Equipment	21,781	12,338
Furniture & Fittings	3,544	3,909
Leashold Improvements	2,266	2,248
Photocopier	–	1,662
Office Equipment	1,976	2,075
Art Works	1,000	–
TOTAL DEPRECIATION	\$30,567	\$22,232

Notes to the Financial Statements continued

For the year ended 30 June 2005

6 FIXED ASSETS

2004			2005
5,687	Artworks	At cost	6,687
(5,687)		Accumulated depreciation	(6,687)
-		Net current value	-
<hr/>			
90,605	Computer Equipment	At cost	124,770
(58,286)		Accumulated depreciation	(80,067)
32,319		Net current value	44,703
<hr/>			
58,544	Furniture & Fittings	At cost	73,985
(48,742)		Accumulated depreciation	(42,939)
9,802		Net current value	31,046
<hr/>			
67,705	Leasehold Improvements	At cost	150,195
(65,359)		Accumulated depreciation	(67,624)
2,346		Net current value	82,571
<hr/>			
19,725	Photocopier	At cost	19,725
(19,725)		Accumulated depreciation	(19,725)
-		Net current value	-
<hr/>			
27,111	Office Equipment	At cost	36,390
(21,068)		Accumulated depreciation	(22,565)
6,043		Net current value	13,825
<hr/>			
269,377	TOTAL FIXED ASSETS	At cost	411,752
(218,867)		Accumulated depreciation	(239,607)
\$50,510		Net current value	\$172,145

Notes to the Financial Statements continued

For the year ended 30 June 2005

7 RECONCILIATION OF THE NET OPERATING SURPLUS / (DEFICIT) WITH NET CASH FLOWS FROM OPERATING ACTIVITIES FOR THE YEAR	2005 Actual \$	2004 Actual \$
Reported Surplus / (Deficit) For The Year	59,217	89,275
Add Non-Cash Items:		
Depreciation	30,567	22,232
Add Movements in Other Working Capital Items:		
Decrease / (Increase) in Accounts Receivable	2,174	(4,582)
Increase / (Decrease) in Accounts Payable	68,300	8,116
Increase / (Decrease) in Employee Entitlements	21,907	(7,100)
(Increase) / Decrease in Net GST Receivable	(15,310)	6,807
Decrease / (Increase) in Prepayments	1,134	(1,967)
Net Cash Flow From Operating Activities	\$167,989	\$112,781

8 FINANCIAL INSTRUMENTS

The BSA is party to financial instrument arrangements as part of its everyday operations. These financial instruments include instruments such as bank balances, investments and accounts receivable.

Credit Risk

In the normal course of its business, the BSA incurs credit risk from trade debtors, and transactions with financial institutions.

The BSA does not require any collateral or security to support financial instruments with financial institutions that the BSA deals with, as these entities have high credit ratings. For its other financial instruments the BSA does not have significant concentrations of credit risk.

Fair Value

The fair value of financial instruments is equivalent to the carrying amount disclosed in the Statement of Financial Position.

Foreign Currency and Interest Rate Risk

The BSA does not have any significant exposure to interest rate or foreign currency risk.

9 RELATED PARTY INFORMATION

The BSA is a wholly owned entity of the Crown. The Government provides a major source of revenue via the Ministry for Culture and Heritage. The provision of these funds is on an arm's length basis and is not considered to be a related party transaction. There were no other related party transactions.

APPENDIX 1 Decisions Statistics

DECISIONS: JULY 1990–JUNE 2005

July 2004–June 2005	Complaints Received: 184	Decisions Issued: 214
July 2003–June 2004	Complaints Received: 196	Decisions Issued: 203
July 2002–June 2003	Complaints Received: 171	Decisions Issued: 190
July 2001–June 2002	Complaints Received: 186	Decisions Issued: 268
July 2000–June 2001	Complaints Received: 197	Decisions Issued: 203
July 1999–June 2000	Complaints Received: 206	Decisions Issued: 255
July 1998–June 1999	Complaints Received: 204	Decisions Issued: 184
July 1997–June 1998	Complaints Received: 174	Decisions Issued: 177
July 1996–June 1997	Complaints Received: 206	Decisions Issued: 199
July 1995–June 1996	Complaints Received: 179	Decisions Issued: 171
July 1994–June 1995	Complaints Received: 162	Decisions Issued: 144
July 1993–June 1994	Complaints Received: 168	Decisions Issued: 151
July 1992–June 1993	Complaints Received: 159	Decisions Issued: 144
July 1991–June 1992	Complaints Received: 106	Decisions Issued: 76
July 1990–June 1991	Complaints Received: 52	Decisions Issued: 45

DECISIONS BY STANDARD

Figure in brackets represents last year's comparison, where available

	Balance/Fairness /Accuracy	Good Taste & Decency	Children's Interests	Privacy	Denigration/ Discrimination	Violence	Other ¹
Not Upheld	81 (65)	29 (29)	19 (12)	17 (6)	14 (21)	4 (4)	7
Upheld	29 (29)	5 (1)	3 (6)	1 (2)	4 (19)	– (-)	4
Total²	110 (94)	34 (30)	22 (18)	18 (8)	18 (40)	4 (4)	11

¹ Includes the Programme Classification and Law and Order standards, and when the Authority's decision was about the action taken by the broadcaster.

² Six decisions upheld breaches of two standards. Two decisions were to decline jurisdiction, and one was an interlocutory decision.

DECISIONS BY BROADCASTER

	Complaints	Declined to determine/ interlocutory	Not upheld	Upheld	Orders ³
TVNZ	131	6	105	20	5
CanWest TVWorks	28	–	20	8	3
Sky TV	2	–	1	1	1
Telstra Clear	1	–	–	1	1
Māori Television	1	1	–	–	–
Prime TV	–	–	–	–	–
Other TV ⁴	2	–	2	–	–
CanWest RadioWorks	8	–	4	4	1
Radio NZ	13	1	10	2	1
The Radio Network	24	–	22	2	1
Other Radio ⁵	4	–	2	2	1
TOTAL	214	8	166	40	14

DECISIONS BY TELEVISION NETWORK AND GENRE 2004/05

Figure in brackets represents the number of complaints upheld

	Total	News	Current Affairs	Drama	Documentary	Promos	Other
TVNZ	131 (20)	44 (4)	50 (13)	5	4 (1)	5 (1)	23 (1)
CanWest	28 (8)	11 (4)	9 (3)	2	–	4 (1)	2
Māori	1	1	–	–	–	–	–
Prime	–	–	–	–	–	–	–
Other	5 (2)	–	–	–	1	–	4 (2)
	165 (30)	56 (8)	59 (16)	7	5 (1)	9 (2)	29 (3)

DECISIONS BY RADIO STATION AND GENRE 2004/05

Figure in brackets represents the number of complaints upheld

	Total	News	Current Affairs / Talk	Music	Other
National Radio	13 (2)	2	9 (2)	–	2
Newstalk ZB	17 (2)	2	15 (2)	–	–
Radio Pacific	5 (4)	–	5 (4)	–	–
Radio Live	–	–	–	–	–
Other	14 (3)	–	1	2	11 (3)
	49 (11)	4	30 (8)	2	13 (3)

³ Where a decision with multiple complainants makes an order, this is counted as a single order; the Authority makes a single order per decision, irrespective of the number of complainants.

⁴ Incorporates Channel 7 Nelson and Channel 9 Dunedin.

⁵ Refers to The Beach 94.6 FM, Great Barrier Island.

APPENDIX 2

Decisions Detail (by finding and standard)

Released	Decision No.	Complainant	Broadcaster	Programme	Nature of the complaint	Standards	Finding	Order
					Upheld with orders			
12/8/04	2004-092/093	Edwards	Sky Television Network	<i>The Fifth Wheel</i> (9 February 2004)	Nudity in dating show offensive	Good taste and decency and children's interests	Upheld	\$1,500 costs to the Crown
12/8/04	2004-094	Hamilton	TelstraClear Ltd (Setum TV)	<i>The Fifth Wheel</i>	Sexual material in dating show offensive	Good taste and decency, children's interests	Upheld	\$1,500 costs to the Crown
21/12/04	2004-156	King	TVNZ	<i>One News</i>	Item about Minister's decision to replace Plunkettline service inaccurate, unbalanced and unfair	Balance, fairness	Upheld	Broadcast of statement
2/9/04	2004-104	Whitla	The Radio Network	Newstalk ZB: <i>Paul Holmes Breakfast</i>	Comments about women who associate with rugby league players derogatory	Social responsibility (denigration)	Upheld	Broadcast of statement
3/9/04	2003-115	Ellis	Radio NZ	<i>Nine to Noon</i>	Unfair and unbalanced new allegations of child abuse against convicted offender	Balance, fairness, accuracy	Upheld in part (balance, fairness)	Broadcast of statement including apology, publication of statement including apology in newspapers, costs to complainant \$5300, costs to Crown \$5000
4/5/05	2004-203	Fraser	TVNZ	<i>One News</i>	Item about doctor's failure to diagnose breast cancer inaccurate and unfair	Privacy, balance, fairness, accuracy	Upheld in part (fairness, accuracy)	Broadcast of statement, payment of legal costs \$5,000
21/12/04	2004-135	Ngaei	TVNZ	<i>Holmes</i>	Item about doctor on doctor assault inaccurate and unfair	Balance, fairness, accuracy, fairness (discrimination)	Upheld in part (balance, fairness, accuracy)	Costs to the complainant (Dr Ngaei only) \$1,700, costs to the Crown \$2,500
21/12/04	2004-135	New Zealand Medical Association	TVNZ	<i>Holmes</i>	Item about doctor on doctor assault inaccurate and unfair	Balance, fairness, accuracy	Upheld in part (balance, fairness, accuracy)	As Ngaei
21/12/04	2004-135	Association of Salened Medical Specialists	TVNZ	<i>Holmes</i>	Item about doctor on doctor assault inaccurate and unfair	Balance, fairness, accuracy	Upheld in part (balance, fairness, accuracy)	As Ngaei
18/2/05	2004-193	Clist	CanWest RadioWorks	Radio Pacific: <i>Michael Laws' talkback</i>	Comments made by talkback host critical of Exclusive Brethren	Good taste and decency, balance, fairness, accuracy, social responsibility (denigration)	Upheld in part (fairness, social responsibility)	Broadcast of statement, \$2366.74 costs to Mr Clist, \$1090 costs to Mr Mason
18/2/05	2004-193	Mason et al	CanWest RadioWorks	Radio Pacific: <i>Michael Laws' talkback</i>	Comments made by talkback host critical of Exclusive Brethren	Good taste and decency, balance, fairness, accuracy, social responsibility (denigration)	Upheld in part (fairness, social responsibility)	See above
3/6/05	2004-202	The Warehouse Group Ltd	CanWest TVWorks	<i>3 News</i>	Item about flammable Warehouse pajamas inaccurate and unfair	Action taken by broadcaster insufficient, fairness	Upheld in part (fairness)	Broadcast of statement, legal costs to complainant \$3000
2/9/04	2004-108/111	Robbins	The Beach 96.4 FM (Great Barrier Island)	The Beach	Songs with pro-drug themes and hosts offensive language	Law and order, good taste and decency, balance, social responsibility	Upheld in part (good taste and decency, law and order)	Broadcast of statement
2/9/04	2004-108/111	Bright	The Beach 96.4 FM (Great Barrier Island)	The Beach	Songs with pro-drug themes and hosts offensive language	Law and order, good taste and decency, balance, social responsibility	Upheld in part (good taste and decency, law and order)	As Robbins

Released	Decision No.	Complainant	Broadcaster	Programme	Nature of the complaint	Standards	Finding	Order
4/5/05	2004-204	The New Zealand Film and Television School	TVNZ	<i>Learning the Hard Way</i>	Item associated complainant, with poorly performing tertiary institutions – unfair, unbalanced and inaccurate	Balance, fairness, accuracy	Upheld in part (fairness)	Broadcast of statement
4/5/05	2004-130	Daly	TVNZ	<i>Holmes</i>	Item about real estate agent who claimed commission after house became unsellable in floods unfair, unbalanced, and inaccurate	Balance, fairness, accuracy	Upheld in part (fairness)	Broadcast of statement
31/3/05	2004-140	Cronin	CanWest TVWorks	<i>20/20</i>	Item reporting on motivation of hikoi protesters inaccurately portrayed forshore and seabed legislation, also unbalanced	Balance, fairness, accuracy	Upheld in part (accuracy)	Broadcast of statement
2/9/04	2004-112	Zahs	CanWest TVWorks	<i>3 News</i>	Inaccurate, unbalanced and unfair reporting of situation regarding Sri Lankan deportee	Law and order, balance, fairness, accuracy	Upheld in part (balance, fairness, accuracy)	Broadcast of statement
Upheld, no order								
12/8/04	2004-096/097	Gibson	TVNZ	<i>One News</i>	Accuracy complaint: upheld by broadcaster, but no correction broadcast.	Action taken by broadcaster: insufficient	Upheld	No order
31/3/05	2004-217	Guest	CanWest Radioworks	<i>The Edge: The Morning Madhouse</i>	Unsuitable content for younger listeners	Good taste and decency	Upheld	No order
2/9/04	2004-106/107	Anonymous	TVNZ	<i>Holmes</i>	Breach of privacy – complainant revealed as P-user	Privacy	Upheld	No order
8/11/04	2004-129	Rajapakse	TVNZ	<i>Sunday</i>	Item about young Sri Lankan refugee being returned to Sri Lanka unbalanced and denigrated Sri Lankans	Law and order, privacy, balance, fairness, accuracy	Upheld in part (balance, fairness)	No order
8/11/04	2004-129	Buathisinghala	TVNZ	<i>Sunday</i>	Item about young Sri Lankan refugee being returned to Sri Lanka unbalanced and denigrated Sri Lankans	Privacy, balance, fairness, accuracy	Upheld in part (balance, fairness)	No order
8/11/04	2004-129	Weerasinghe	TVNZ	<i>Sunday</i>	Item about young Sri Lankan refugee being returned to Sri Lanka unbalanced and denigrated Sri Lankans	Privacy, balance, fairness, accuracy	Upheld in part (balance, fairness)	No order
8/11/04	2004-129	Manukulesuriya	TVNZ	<i>Sunday</i>	Item about young Sri Lankan refugee being returned to Sri Lanka unbalanced and denigrated Sri Lankans	Privacy, balance, fairness, accuracy	Upheld in part (balance, fairness)	No order
4/11/04	2004-151	Ong Su-Wuen	TVNZ	<i>Sunday</i>	Item about causes of air crash unbalanced	Balance	Upheld	No order
4/2/05	2004-148	Hager	TVNZ	<i>One News</i>	Item showing NZ troops' reaction to complainant's newspaper article about their work in Iraq was unbalanced, inaccurate and unfair	Balance, fairness, accuracy	Upheld in part (accuracy, fairness)	No order
4/5/05	2004-199	OK Gift Shop	CanWest TVWorks	<i>3 News</i>	News item about passing-off of jade as pounamu, which identified complainant's shop, unfair, unbalanced, inaccurate	Balance, fairness, accuracy	Upheld in part (fairness)	No order
3/6/05	2004-212	Mahurangi Christian Community Trust	TVNZ	<i>Sunday</i>	Item on actions of Christian community who discovered member was child abuser: unbalanced, inaccurate and unfair	Balance, fairness, accuracy	Upheld in part (fairness)	No order
8/11/04	2004-129	de Silva	TVNZ	<i>Sunday</i>	Item about young Sri Lankan refugee being returned to Sri Lanka unbalanced and denigrated Sri Lankans	Balance, fairness (denigration)	Upheld	No order
4/11/04	2004-133	Canterbury District Health Board	The Radio Network	<i>Newsstalk ZB: Mike Yardley Mornings</i>	Inaccurate comment about financial problems at Christchurch Hospital	Balance, accuracy, social responsibility	Upheld in part (accuracy)	No order
15/7/04	2004-061	Anderton	Radio NZ	<i>Morning Report</i>	Inaccurate reporting of Minister's comments regarding sale of pseudophedrine	Balance, accuracy	Upheld in part (accuracy)	No order
30/9/04	2004-116	The New Zealand Maritime Safety Authority	CanWest TVWorks	<i>60 Minutes</i>	Inaccurate, unfair and unbalanced reporting of boating tragedy	Balance, fairness	Upheld in part (accuracy)	No order
31/3/05	2004-216	Dujnovic	CanWest TVWorks	<i>20/20</i>	Programme about health retreat unfair and inaccurate	Balance, fairness, accuracy	Upheld in part (accuracy)	No order
11/5/05	2004-214	Sratta Title Administration Ltd	TVNZ	<i>Fair Go</i>	Item about company that administered bottles corporate, and the difficulties its clients experienced unbalanced, inaccurate and unfair	Balance, fairness, accuracy	Upheld in part (accuracy)	No order

Released	Decision No.	Complainant	Broadcaster	Programme	Nature of the complaint	Standards	Finding	Order
24/6/05	2005-016	Parre	CanWest RadioWorks	Radio Pacific: Mark Bennet talkback	Talkback hosts' comment about Ahmed Zaoui was offensive, comments were inaccurate	Good taste and decency, accuracy	Upheld in part (accuracy)	No order
18/2/05	2004-158	Hunter	TVNZ	Sunday	Item about Scott Watson's marriage inaccurate and unfair	Fairness, accuracy	Upheld in part (accuracy)	No order
18/2/05	2004-183	McDonald	CanWest TVWorks	3 News	Item about new pricing structure at Telecom inaccurate	Accuracy	Upheld	No order
21/12/04	2004-173	Henderson	CanWest TVWorks	Sex in the City promos	AO promos in PGR timeband, showed characters having sex	Good taste and decency, programme classification, children's interests	Upheld in part (prog. class.)	No order
18/2/05	2004-196	VOTE	TVNZ	Six Feet Under promo	Violent promo shown in underlying G-time – contrary to children's interests	Children's interests	Upheld	No order
Not Upheld								
25/11/04	2004-169	Corin	TVNZ	One News	Inaccurate use of anarchist symbol	Action taken by broadcaster insufficient	Not upheld	
18/2/05	2004-192	Huetting	TVNZ	One Tree Hill	Broadcaster upheld complaint about classification – action insufficient	Action taken by broadcaster insufficient	Not upheld	
20/4/05	2005-011	McDonald	TVNZ	One News	Item about size of iceberg – action taken not sufficient	Action taken by broadcaster insufficient	Not upheld	
4/11/04	2004-159	Tingg	The Radio Network	Newsstalk ZB: Larry Williams Breakfast	Comments by guest about hitting women derogatory	Good taste and decency, social responsibility (denigration)	Not upheld	
21/12/04	2004-170	Conroy	CanWest TVWorks	3 News	News presenter's comments about George W Bush offensive	Good taste and decency	Not upheld	
25/11/04	2004-177	Bayley	The Radio Network	Classic Hits: Blenheim	Seeking listeners' views about public executions	Good taste and decency	Not upheld	
15/10/04	2004-137	Hull-Brown	TVNZ	Eating Media Lunch	Offensive to show satirical sketch of Shrek the sheep being slaughtered	Good taste and decency	Not upheld	
21/12/04	2004-205	Thomas	The Radio Network	Newsstalk ZB: Paul Holmes Breakfast	Presenter's light-hearted comments about terrorism in Iraq offensive	Good taste and decency	Not upheld	
30/9/04	2004-127	Wolf	TVNZ	Holmes	Presenter's comments about rugby player's hair unfair	Good taste and decency, law and order; balance, fairness, accuracy	Not upheld	
21/12/04	2004-208	Conroy	CanWest TVWorks	3 News	News presenter's comment about leader of opposition inaccurate and offensive	Good taste and decency, accuracy	Not upheld	
30/9/04	2004-121	Whiteley	CanWest TVWorks	3 News	Inappropriate use of film clip with actress' dress flying up	Good taste and decency, children's interests	Not upheld	
25/11/04	2004-178	Johnston-Faleauto	TVNZ	Holmes	Interview with transsexual reality show star contrary to children's interests	Good taste and decency, children's interests, classification	Not upheld	
21/12/04	2004-173	Henderson	CanWest TVWorks	Sex in the City promos	AO promos in PGR timeband, showed character smoking marijuana	Good taste and decency, law and order; children's interests, classification	Not upheld	
15/10/04	2004-149	Sabine	The Radio Network	Newsstalk ZB: The Justin du Fresno Show	Joke about Prime Minister's motorcade in poor taste	Good taste and decency, social responsibility	Not upheld	
18/2/05	2004-184	Harris	The Radio Network	Newsstalk ZB: Paul Holmes Breakfast	Presenter's role-play about terrorism in Iraq offensive	Good taste and decency	Not upheld	
18/2/05	2004-201	McCroskie	CanWest TVWorks	The Simpsons	Offensive language	Good taste and decency	Not upheld	
30/6/05	2005-032	McGuckian	TVNZ	A Game of Two Halves	Blephemy	Good taste and decency	Not upheld	
30/6/05	2005-043	Crouch	TVNZ	Billy Connolly's World Tour of New Zealand	Offensive language	Good taste and decency	Not upheld	
31/3/05	2005-003	McDonald	TVNZ	Close Up @ 7	Item showing "Schoolies" week in Australia offensive	Good taste and decency	Not upheld	
15/10/04	2004-137	Wilson	TVNZ	Eating Media Lunch	Offensive to show satirical sketch of Shrek the sheep being slaughtered	Good taste and decency	Not upheld	
31/3/05	2005-004	Pridham	TVNZ	Fear Factor	Offensive to show contestants eating live dragon files	Good taste and decency	Not upheld	
15/7/04	2004-082	McDonald	CanWest TVWorks	Heartbreakers film promo	Offensive language	Good taste and decency	Not upheld	
1/7/04	2004-073	McDonald	TVNZ	Holmes	Inappropriate language	Good taste and decency	Not upheld	
2/9/04	2004-113/114	Wolf	The Radio Network	Newsstalk ZB: Paul Holmes Breakfast	Derogatory references to Member of Parliament	Good taste and decency	Not upheld	
11/5/05	2005-019	Fippard	The Radio Network	Newsstalk ZB	Offensive comments about the Queen	Good taste and decency	Not upheld	

Released	Decision No.	Complainant	Broadcaster	Programme	Nature of the complaint	Standards	Finding	Order
4/11/04	2004-142	Cullen	TVNZ	<i>One News</i>	Item on local pornographer in poor taste	Good taste and decency	Not upheld	
3/6/05	2005-027	McKoy	TVNZ	<i>One News</i>	Footage of topless protestor offensive	Good taste and decency	Not upheld	
11/5/05	2005-007	Newburgh	CanWest RadioWorks	Radio Pacific	Host's comment about sheep in poor taste	Good taste and decency	Not upheld	
2/9/04	2004-102	Stoccombe	CanWest RadioWorks	<i>The Edge: The Morning Madhouse</i>	Morning show host's comments offensive	Good taste and decency	Not upheld	
29/7/04	2004-085	Harrison	TVNZ	<i>Tonight</i>	Offensive headline	Good taste and decency	Not upheld	
4/5/05	2005-013	McElroy	TVNZ	<i>Ultimate Force</i>	Nudity offensive	Good taste and decency	Not upheld	
12/8/04	2004-098/099	Welch	TVNZ	<i>Holmes</i>	Offensive language	Good taste and decency (language)	Not upheld	
12/8/04	2004-098/099	Campbell	TVNZ	<i>Holmes</i>	Offensive language	Good taste and decency (language)	Not upheld	
11/5/05	2005-009	Wolf	TVNZ	<i>Eating Media Lunch</i>	Offensive graphic superimposed on person's face	Good taste and decency, balance, fairness	Not upheld	
2/9/04	2004-100	Clydesdale	The Radio Network	Radio Sport: <i>Mystery and the Mould</i>	Host's response to talkback caller offensive	Good taste and decency, balance, fairness	Not upheld	
15/10/04	2004-127A	Anderson	TVNZ	<i>Murder on the Blade?</i>	Scott Watson's conviction for murder challenged by documentary - unfair, inaccurate and unbalanced	Good taste and decency, balance, fairness, accuracy	Not upheld	
1/7/04	2004-072	Colman	Radio NZ	<i>Nine to Noon</i>	Offensive and unfair to compare politician's views with Hitler's	Good taste and decency, balance, fairness, accuracy	Not upheld	
1/7/04	2004-071	Shenken	The Radio Network	Newsstalk ZB: <i>Paul Holmes Breakfast</i>	Racist comments	Good taste and decency, balance, fairness, social responsibility (denigration)	Not upheld	
4/5/05	2005-015	Faithfull	CanWest RadioWorks	Radio Pacific	Discussion about sex industry in poor taste, and unbalanced	Good taste and decency, balance, social responsibility	Not upheld	
29/7/04	2004-086	Duggan	The Radio Network	Newsstalk ZB: <i>Paul Holmes Breakfast</i>	Host's comments regarding streakers offensive	Good taste and decency, balance, social responsibility (denigration)	Not upheld	
1/7/04	2004-074	Bryan	TVNZ	<i>Trial by Ordeal</i>	Programme examining trials and conviction of John Barrow unbalanced and violent	Good taste and decency, balance, violence	Not upheld	
15/7/04	2004-076	Cooling	TVNZ	<i>Fear Factor</i>	Offensive to treat on worms and drink juice	Good taste and decency, children's interests	Not upheld	
12/8/04	2004-095	Gapes	TVNZ	<i>The Goober Brothers</i>	Inappropriate for children's viewing	Good taste and decency, children's interests	Not upheld	
11/5/05	2005-018	Harang	TVNZ	<i>Close Up</i>	Offensive to show nudity in item on nudism	Good taste and decency, children's interests	Not upheld	
9/3/05	2004-200	Hind	TVNZ	<i>Flipside</i>	Item about global sex survey inappropriate children's viewing	Good taste and decency, children's interests	Not upheld	
3/6/05	2005-029	Watts	TVNZ	<i>One News</i>	Footage of topless protestors offensive	Good taste and decency, children's interests	Not upheld	
24/6/05	2005-041	Watts	TVNZ	<i>One News</i>	Footage of topless protestors offensive	Good taste and decency, children's interests	Not upheld	
30/6/05	2005-039	Francis	CanWest TVWorks	<i>Rove</i> promo	Offensive to pronounce Māori words to sound like English swear words	Good taste and decency, children's interests	Not upheld	
12/8/04	2004-092/093	Edwards	Sky Television Network	<i>The Fifth Wheel</i> (10 February 2004)	Nudity in dating show offensive	Good taste and decency, children's interests	Not upheld	
15/7/04	2004-077/079	Lafotanoa	TVNZ	<i>One News</i>	Offensive to show shots of Rachel Hunter posing for <i>Playboy</i>	Good taste and decency, children's interests	Not upheld	
15/7/04	2004-077/079	Lafotanoa	TVNZ	<i>One News</i>	Offensive to show Courtney Love flashing	Good taste and decency, children's interests	Not upheld	
25/11/04	2004-167	Smith	TVNZ	<i>Tomorrow La Scala!</i>	Male rape scene violent and offensive; other sexual material offensive	Good taste and decency, children's interests, violence	Not upheld	
15/7/04	2004-077/079	Watson	TVNZ	<i>One News</i>	Offensive to show shots of Rachel Hunter posing for <i>Playboy</i>	Good taste and decency, classification	Not upheld	
29/7/04	2004-087	McLeod	TVNZ	<i>Fence Jumping</i> promo	Promo for documentary about gay men "coming out" offensive	Good taste and decency, classification, children's interests	Not upheld	
18/2/05	2004-213	Birchfield	The Radio Network	ZM Timaru	Comments poking fun at local radio competitor were unfair	Good taste and decency, fairness, privacy, social responsibility	Not upheld	
11/5/05	2005-010	Wolf	TVNZ	<i>Eating Media Lunch</i>	Indecent sexual material	Good taste and decency, law and order, privacy, balance, fairness, accuracy, programme classification, programme information	Not upheld	

Released	Decision No.	Complainant	Broadcaster	Programme	Nature of the complaint	Standards	Finding	Order
30/6/05	2005-042	Millar	TVNZ	One News	In poor taste and contrary to children's interests to show death of jockey on news	Good taste and decency, programme classification, children's interests, violence	Not upheld	
18/2/05	2005-001	Noble	Radio NZ	Off the Wire	Jokes about a fast-food outlet in a church were offensive	Good taste and decency, social responsibility (denigration)	Not upheld	
29/7/04	2004-089	Wolf	The Radio Network	Newsstalk ZB: Paul Holmes Breakfast	Presenter's comments racially offensive	Good taste and decency, social responsibility (denigration)	Not upheld	
2/9/04	2004-105	Watts	CanWest RadioWorks	The Edge	Denigratory lyrics in pop song	Good taste and decency, social responsibility (discrimination)	Not upheld	
25/11/04	2004-167	Mackenzie	TVNZ	Tomorrow La Scéal	Male rape scene violent and offensive	Good taste and decency, violence	Not upheld	
18/2/05	2004-154	Wakeman	TVNZ	Eye to Eye	Unfair: Te Tai Hauaunu by-election coverage	Law and order, balance, fairness, accuracy, programme information	Not upheld	
18/2/05	2004-211	McDonald	TVNZ	Holmes promo	Incitement to break the law by showing novelist talking about how to commit "perfect murder"	Law and order	Not upheld	
30/6/05	2005-045	Hawkins	CanWest TVWorks	Nightline	Breach of law and order to refer to assault as "street justice"	Law and order	Not upheld	
30/6/05	2005-035	Ross	CanWest TVWorks	Sports Tonight	Encouraged theft to show reporter taking lolly from bulky bin	Law and order	Not upheld	
3/6/05	2005-025	Lowes	TVNZ	Marae	Inaccurate to refer to England, rather than United Kingdom	Law and order, accuracy	Not upheld	
3/6/05	2005-025	Lowes	TVNZ	One News	Inaccurate to refer to England, rather than United Kingdom	Law and order, accuracy	Not upheld	
24/6/05	2005-050	Lowes	TVNZ	One News	Inaccurate to refer to England, rather than United Kingdom	Law and order, accuracy	Not upheld	
24/6/05	2005-050	Lowes	TVNZ	Te Karere	Inaccurate to refer to England, rather than United Kingdom	Law and order, accuracy	Not upheld	
18/2/05	2004-154	Wakeman	TVNZ	Marae	Unfair: Te Tai Hauaunu by-election coverage	Law and order, balance, fairness, accuracy, programme information	Not upheld	
18/2/05	2004-154	Wakeman	TVNZ	One News (20 June 2004)	Unfair: Te Tai Hauaunu by-election coverage	Law and order, balance, fairness, accuracy, programme information	Not upheld	
18/2/05	2004-154	Wakeman	TVNZ	One News (9 July 2004)	Unfair: Te Tai Hauaunu by-election coverage	Law and order, balance, fairness, accuracy, programme information	Not upheld	
18/2/05	2004-154	Wakeman	TVNZ	Te Karere (7 July 2004)	Unfair: Te Tai Hauaunu by-election coverage	Law and order, balance, fairness, accuracy, programme information	Not upheld	
11/5/05	2005-014	Hartill	TVNZ	Close Up @ 7	Breach of privacy to show names of signatories to speedway petition, studio discussion on speedway lacked balance and fairness	Law and order, privacy, balance, fairness	Not upheld	
25/11/04	2004-160	Hills	CanWest TVWorks	20/20 item	Breach of privacy to show man who had been attacked in his home	Privacy	Not upheld	
21/12/04	2004-209	Copland	CanWest TVWorks	3 News	Showing pictures of hostage in Iraq breached privacy	Privacy	Not upheld	
30/9/04	2004-117/118	Wilton	TVNZ	Holmes	Breached privacy in showing man accused of child abuse	Privacy	Not upheld	
21/12/04	2004-179	Copland	TVNZ	One News	Showing pictures of hostage in Iraq breached privacy	Privacy	Not upheld	
31/3/05	2005-005	McGill and Farr	TVNZ	Close Up @ 7	Showing names of those who had signed petition regarding Auckland speedway breached privacy	Privacy	Not upheld	
31/3/05	2004-188	Turner	TVNZ	Coastwatch	Showing family apprehended for fisheries offences breached privacy	Privacy	Not upheld	
3/6/05	2005-017	Davies	TVNZ	Coastwatch	Breach of privacy to show complainant being spoken to by fisheries officers when he had done nothing wrong	Privacy	Not upheld	
29/7/04	2004-090/091	Jensen	TVNZ	Holmes	Item about dispute with neighbours - privacy	Privacy	Not upheld	
29/7/04	2004-090/091	Jensen	TVNZ	Holmes	Item about dispute with neighbours - privacy	Privacy	Not upheld	
30/9/04	2004-117/118	Wilton	TVNZ	Holmes	Breached privacy in showing man accused of child abuse	Privacy	Not upheld	
20/4/05	2004-171	XZ	The Radio Network	Newsstalk ZB: Mike Yardley Breakfast	Breach of privacy to refer to charges against local body candidate with name suppression	Privacy	Not upheld	
31/3/05	2004-176	Gibbs	The Radio Network	Newsstalk ZB	Unfair to broadcast clip of complainant on news as did not know he was being recorded for broadcast	Privacy	Not upheld	

Released	Decision No.	Complainant	Broadcaster	Programme	Nature of the complaint	Standards	Finding	Order
15/7/04	2004-083/084	OD	TVNZ	Sunday	Shots of house breached comment: owner's privacy	Privacy	Not upheld	
15/7/04	2004-083/084	AB	TVNZ	Sunday	Shots of house breached comment: owner's privacy	Privacy	Not upheld	
2/9/04	2004-108/111	Robbins	The Beach 96.4 FM (Great Barrier Island)	The Beach	Host's derogatory comments breached privacy	Privacy	Not upheld	
2/9/04	2004-108/111	Bright	The Beach 96.4 FM (Great Barrier Island)	The Beach	Host's derogatory comments breached privacy	Privacy	Not upheld	
15/10/04	2004-134	Jenkin	TVNZ	Eating Media Lunch	Items about "catnapping" of neighbours' cat breached privacy	Privacy	Not upheld	
31/3/05	2004-224	Mirica and Network Visas	TVNZ	Holmes (18 February 2004)	Item reporting on immigration consultant unfair; inaccurate and unbalanced	Privacy, balance, fairness (denigration), accuracy	Not upheld	
11/6/05	2004-189	Steadman	TVNZ	Expose-King of Speed	Item on immigration to NZ of man convicted of serious drug offences was invasion of privacy, unbalanced, unfair	Privacy, balance, fairness, accuracy	Not upheld	
15/10/04	2004-134	Jenkin	TVNZ	Holmes	Items about "catnapping" of neighbours' cat inaccurate and breached complainant's privacy	Privacy, fairness, accuracy	Not upheld	
15/10/04	2004-134	Jenkin	TVNZ	Holmes	Items about "catnapping" of neighbours' cat inaccurate and breached complainant's privacy	Privacy, fairness, accuracy	Not upheld	
21/12/04	2004-175	Trimble	CanWest TVWorks	60 Minutes	Unbalanced report on the Civil Union Bill	Balance	Not upheld	
18/2/05	2005-002	Hunt	TVNZ	Filipside	Item about Ahmed Zaoui unbalanced	Balance	Not upheld	
21/12/04	2004-175	Shierlaw	CanWest TVWorks	60 Minutes	Unbalanced report on the Civil Union Bill	Balance	Not upheld	
4/11/04	2004-143	Simpson	Channel 9 (Dunedin)	Is Milk Safe?	Unbalanced claims about health effects of certain milk	Balance	Not upheld	
12/8/04	2004-096/097	Gibson	TVNZ	One News	Item about MP reactivating Dutch citizenship unbalanced	Balance	Not upheld	
18/2/05	2004-154	Wakeman	TVNZ	One News (15 June 2004)	Unfair: Te Tai Hauauru by-election coverage	Balance	Not upheld	
1/7/04	2004-075	Curran	TVNZ	Spooks promo	Unbalanced portrayal of Irish current affairs	Balance	Not upheld	
4/11/04	2004-138	Wicksteed	TVNZ	State of the Nation	Unbalanced and partial debate about race issues in NZ	Balance	Not upheld	
18/2/05	2004-154	Wakeman	TVNZ	Te Karere (15 June 2004)	Unfair: Te Tai Hauauru by-election coverage	Balance	Not upheld	
18/2/05	2004-221	Baxter	TVNZ	Tonight	Inaccurate to blame STV voting system on slow results in local body elections	Balance, accuracy	Not upheld	
30/6/05	2005-037	Hooker	TVNZ	Eye to Eye	Unbalanced to refer to only two candidates for Te Tai Tokerau seat	Balance, accuracy	Not upheld	
15/10/04	2004-147	Genet	TVNZ	One News	Unbalanced portrayal of Māori and Pakeha attitudes to death	Balance, accuracy	Not upheld	
30/6/05	2005-036	Curran	TVNZ	One News	Unbalanced reporting on Irish affairs	Balance, accuracy	Not upheld	
4/11/04	2004-138	Cross	TVNZ	State of the Nation	Unbalanced and partial debate about race issues in NZ	Balance, accuracy	Not upheld	
23/5/05	2005-008	Banks and Dempsey	TVNZ	Close Up @ 7	Results of phone-in poll were inaccurate and unbalanced	Balance, accuracy	Not upheld	
2/9/04	2004-113/114	Mitchell	The Radio Network	Newsstalk ZB: Paul Holmes Breakfast	Derogatory references to Member of Parliament	Balance, accuracy, social responsibility (discrimination)	Not upheld	
18/2/05	2004-210	Stone	TVNZ	One News	Unfair description of George W Bush as "leader of free world"	Balance, fairness	Not upheld	
18/2/05	2004-215	Boom	TVNZ	Sunday	Item profiling Destiny Church and its leader: unbalanced and unfair	Balance, fairness	Not upheld	
31/3/05	2004-224	Mirica and Network Visas	TVNZ	Holmes (19 February 2004)	Item reporting on immigration consultant unfair; inaccurate and unbalanced	Balance, fairness (denigration), accuracy	Not upheld	
31/3/05	2004-223	Blue Water Marine Research	CanWest TVWorks	60 Minutes	Item about ethics of big game fishing and pain inflicted on fish unbalanced, inaccurate	Balance, fairness, accuracy	Not upheld	
31/3/05	2004-223	Romeril	CanWest TVWorks	60 Minutes	Item about ethics of big game fishing and pain inflicted on fish unbalanced, inaccurate	Balance, fairness, accuracy	Not upheld	
31/3/05	2004-220	Egg Producers Federation	CanWest TVWorks	60 Minutes	Item on battery farming of hens unbalanced, unfair, inaccurate	Balance, fairness, accuracy	Not upheld	

Released	Decision No.	Complainant	Broadcaster	Programme	Nature of the complaint	Standards	Finding	Order
31/3/05	2004-145	Wesan International and Kang	TVNZ	Asia Down Under	Item reporting on practices of immigration consultant unfair, inaccurate and unbalanced	Balance, fairness, accuracy	Not upheld	
11/5/05	2004-141	Nottingham	TVNZ	Fair Go	Fair Go item about questionable finance deal that fell through unbalanced, inaccurate and unfair	Balance, fairness, accuracy	Not upheld	
31/3/05	2004-224	Mirica and Network Visas	TVNZ	Holmes (11 February 2004)	Item reporting on immigration consultant unfair, inaccurate and unbalanced	Balance, fairness, accuracy	Not upheld	
25/11/04	2004-132	Werry	Radio NZ	Nine to Noon	Interview with leyperson about alternatives to Ritalin unbalanced and inaccurate	Balance, fairness, accuracy	Not upheld	
31/3/05	2004-145	Wesan International and Kang	TVNZ	One News	Item reporting on practices of immigration consultant unfair, inaccurate and unbalanced	Balance, fairness, accuracy	Not upheld	
28/1/05	2004-180	Whiterod	CanWest TVWorks	3 News	Footage of Destiny Church march on Parliament unbalanced, unfair and contrary to children's interests	Balance, fairness, accuracy, children's interests	Not upheld	
21/12/04	2004-172	Lee	CanWest TVWorks	3 News	Unbalanced, inaccurate to refer to coalition partner "propping up" the government	Balance, accuracy	Not upheld	
4/11/04	2004-165	Watkin	TVNZ	Holmes	Item about abuse of children by fathers unbalanced and inaccurate	Balance, accuracy	Not upheld	
4/11/04	2004-157	New Zealand Mussel Industry Council	TVNZ	One News	Item about research on environmental effects of mussel farms biased and inaccurate	Balance, accuracy	Not upheld	
30/9/04	2004-125	Baxter	Radio NZ	Nine to Noon	Unfair and unbalanced to allow National Front airtime	Balance, fairness	Not upheld	
4/11/04	2004-153	Page	TVNZ	Holmes	Interview about art piece for the Venice Biennale unfair	Balance, fairness, accuracy	Not upheld	
4/11/04	2004-131	Department of Labour	TVNZ	One News	Item about internal corruption in Labour Department unbalanced and inaccurate	Balance, fairness, accuracy	Not upheld	
21/12/04	2004-194	Sarrell	TVNZ	One News	Item about Islamic teaching in Iraq reinforced negative stereotypes of Islam	Balance, fairness, accuracy	Not upheld	
15/7/04	2004-080	James	Radio NZ	Summer Report	Inaccurate information regarding health dangers of fat	Balance, fairness, accuracy	Not upheld	
25/11/04	2004-150	Van Der Plaats	TVNZ	Sunday	Negative portrayal of sex offender unfair	Balance, fairness, accuracy	Not upheld	
21/12/04	2004-195	Newman	The Radio Network	NewsstalkZB Nelson	Interview with new majors of Nelson and Tasman districts unfair, inaccurate, unbalanced	Balance, fairness, accuracy, social responsibility (denigration)	Not upheld	
30/9/04	2004-120	Pratt	TVNZ	One News Update	Inappropriate Iraq war content in children's viewing time	Children's interests, violence	Not upheld	
25/9/04	2004-181	Watson	The Radio Network	Classic Hits, Nelson	Host's comments unfair to complainant	Fairness	Not upheld	
30/9/04	2004-123	de Boer	Radio NZ	Morning Report	Unfair association of Australian politician Pauline Hanson with NZ Act party	Fairness	Not upheld	
4/11/04	2004-161	George	The Radio Network	Newsstalk ZB: "Garage Sale" show	Host's remarks about city council colleague unfair	Fairness	Not upheld	
21/12/04	2004-191	Montgomery	The Radio Network	Coast Radio	Song, "Puha and Pakeha" denigratory of Pakeha	Fairness (denigration and discrimination)	Not upheld	
21/12/04	2004-187	Brice	The Radio Network	Radio Hauraki	Skit about Samoan women racist and offensive	Fairness (denigration and discrimination)	Not upheld	
4/11/04	2004-152	Ikram	TVNZ	Eating Media Lunch	Satirical take-off denigrated Muslims	Fairness (denigration)	Not upheld	
30/9/04	2004-126	Doe	TVNZ	Fair Go	Derogatory expression in referring to Japanese import cars	Fairness (denigration)	Not upheld	
30/9/04	2004-119	Boyce	TVNZ	Holmes	Comments denigratory of people with disabilities	Fairness (denigration)	Not upheld	
30/9/04	2004-122	de Boer	Radio NZ	Morning Report	Unfair reference to politician's nickname	Fairness, accuracy, social responsibility, children's interests	Not upheld	
11/5/05	2005-021	Cowie	TVNZ	Breakfast	Unfair to make comments comparing Time magazine's men of the year, George W Bush to previous winners including Hitler and Stalin	Fairness	Not upheld	
31/3/05	2004-176	Gibbs	The Radio Network	NewsstalkZB	Unfair to broadcast clip of complainant on news as did not know he was being recorded for broadcast	Fairness	Not upheld	
11/5/05	2005-021	Cowie	TVNZ	One News	Unfair to make comments comparing Time magazine's men of the year, George W Bush to previous winners including Hitler and Stalin	Fairness	Not upheld	

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11/5/05	2005-021	Cowie	TVNZ	<i>One News</i> promo	Unfair to make comments comparing Time magazine's man of the year, George W Bush to previous winners including Hitler and Stalin	Fairness	Not upheld	
21/12/04	2004-128	Kjestrup	Nelson Media Access Trust	Channel 7	Negative portrayal of homosexual community	Fairness (denigration)	Not upheld	
15/10/04	2004-146	MacLean	Radio NZ	<i>Nine to Noon</i>	Inaccurate and denigratory references to young UK Muslims	Fairness (denigration), accuracy	Not upheld	
4/11/04	2004-153	Lee	TVNZ	<i>Holmes</i>	Interview about art piece for the Venice Biennale unfair	Fairness, accuracy	Not upheld	
28/1/05	2004-186	Page	TVNZ	<i>Holmes</i>	Studio discussion about Destiny Church march unbalanced and unfair	Fairness, accuracy	Not upheld	
4/11/04	2004-153	Norris	TVNZ	<i>Holmes</i>	Interview about art piece for the Venice Biennale unfair	Fairness, balance, programme information	Not upheld	
2/9/04	2004-101	Frawley	TVNZ	<i>Breakfast</i>	Inaccurate use of the term 'slush fund' for government surplus	Accuracy	Not upheld	
25/11/04	2004-155	McCormack	TVNZ	<i>State of the Nation</i>	Participant's remarks inaccurate	Accuracy	Not upheld	
28/4/05	2005-012	McDonald	TVNZ	<i>Close Up</i>	Statement that earthquake struck "just after sunrise" inaccurate	Accuracy	Not upheld	
24/6/05	2005-050	Lowes	TVNZ	<i>Close Up</i>	Inaccurate to refer to England, rather than United Kingdom	Accuracy	Not upheld	
2/9/04	2004-103	Wakim	Radio NZ	<i>Morning Report news</i>	Inaccurate to say that Jerusalem in Israel	Accuracy	Not upheld	
29/7/04	2004-088	Evison	TVNZ	<i>One News</i>	Inaccurate comment regarding movement of sun	Accuracy	Not upheld	
3/6/05	2005-025	Lowes	TVNZ	<i>Te Karere</i>	Inaccurate to refer to England, rather than United Kingdom	Accuracy	Not upheld	
3/6/05	2005-030	Robinson	The Radio Network	Classic Hits: <i>Bumt's Big One Home</i>	Anecdote racist against white South Africans	Social responsibility (denigration)	Not upheld	
18/2/05	2004-198	Hestwell	Radio NZ	<i>Off the Wire</i>	Jokes about disabled athletes derogatory	Social responsibility (denigration)	Not upheld	
20/4/05	2005-006	Turner	TVNZ	<i>Between the Sheets</i> promo	Violent fight scene	Violence	Not upheld	
4/5/05	2005-020	Merrett	TVNZ	<i>Ultimate Force</i>	Interrogation scene involving woman overly violent	Violence	Not upheld	
18/2/05	2004-197	VOTE	TVNZ	<i>One News</i>	Item about death of <i>Psycho</i> actress, showing clip from film, unsuitable for family viewing	Children's interests	Not upheld	
8/2/05	2004-168	Campaign For Our Children	CanWest TVWorks	<i>CSI Miami</i>	Shown at 8.30pm contrary to children's interests	Children's interests	Not upheld	
8/2/05	2004-222	Campaign For Our Children	CanWest TVWorks	<i>From Hell</i>	Shown at 8.30pm contrary to children's interests	Children's interests	Not upheld	
Other								
15/10/04	2004-163	Mowat	TVNZ	<i>Celebrity Treasure Island</i>	Offensive to refer to "famous lesbian" in question to contestant	Good taste and decency, privacy, fairness, children's interests	Declined to determine	
18/2/05	2004-162	Wakeman	Māori Television	<i>Te Kaea</i>	Discriminatory to broadcast news in te reo Māori	Law and order, balance	Declined to determine	
4/11/04	2004-139	Knight	TVNZ	<i>Te Karere</i>	Reporter made offensive comments about local pakeha when discussing building of new marae	Balance, accuracy	Declined to determine	
30/9/04	2004-124	Golden	Radio NZ	<i>Late Edition</i>	Disputed fact of moon landing	Balance, fairness, accuracy	Declined to determine	
4/11/04	2004-164	Robertson	TVNZ	<i>One News</i>	Māori Battalion casualty rate inaccurately stated	Accuracy	Declined to determine	
31/3/05	2004-207	Davies	TVNZ	<i>Fair Go</i>	Unfair <i>Fair Go</i> programme available on website		Declined jurisdiction	
2/9/04	2004-106/107	Anonymous	TVNZ	<i>Holmes</i>	Complainant and Family Court litigant revealed as P user - breach of law and order standard to discuss Family Court proceedings, inaccurate, unbalanced and unfair	Law and order, balance, fairness, accuracy	Declined jurisdiction	
4/11/04	2004-ID154	Wakeman	TVNZ	Various items	Interlocutory applications for formal hearing, and for discovery of documents	Interlocutory applications	Applications declined	



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