



ANNUAL REPORT for the year ended 30 June 2004





BROADCASTING STANDARDS AUTHORITY ANNUAL REPORT

For the year ended 30 June 2004

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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 papori 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.



Joanne Morris

Joanne Morris was appointed Chair of the Authority in October 2003. Formerly an academic lawyer and Law Commissioner, Joanne was also a member of the Authority for five years from its establishment in 1989. Currently, Joanne is a member of the Waitangi Tribunal, a position she has held for 15 years, and until recently was on the board of the Legal Services Agency. She and her husband have two teenage children.



Tapu Misa

Tapu Misa first joined the Authority in December 2002, and was reappointed for a three year term in June 2004. Tapu also serves on the Board of the Pacific Foundation, which works for and with children, young people and families to break the cycle of disadvantage through education; and is 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 currently writes a weekly column for the *New Zealand Herald*. She is married with three children, and lives in Auckland.

members

mission statement

To encourage broadcasters to develop and maintain programme standards which respect human dignity, reflect current social values and acknowledge research findings, while providing a process for the consideration of complaints from the public about broadcasting standards.



Diane Musgrave

Diane Musgrave was appointed as a member of the Authority for a three year term in December 2003. She had served in an interim capacity since August 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 mentor for the YWCA Future Leaders programme, a senior lecturer in Communication Studies at Auckland University of Technology, and a former television producer and director.



Paul France

Paul France was appointed to the Authority in December 2003 as the broadcasting industry representative. 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.

the chair's report



I am honoured to make my first report as chair of the Broadcasting Standards Authority. My predecessor, Peter Cartwright, left the Authority in September 2003 and I pay tribute to the dedication and skill that characterised his term as chair.

While new to this role, I am not new to the Authority, having been one of its foundation members from 1989 until 1994. The core of the Authority's work has not changed a great deal in the intervening years. The Broadcasting Act 1989 and its directions to us are largely the same, and the Codes of Broadcasting Practice, some with revisions made over the years, still clearly set out the broadcast media's rights as well as their responsibilities.

Among the most testing of standards issues faced by the Authority now and in the past are those of balance, fairness and accuracy. These require careful attention both to the media's right to report freely and the audience's right to challenge the resulting representations of events. We have dealt with several important complaints about these standards this year and more are on the horizon. In my view, these are some of the most important issues we consider as they often touch on fundamental aspects of life in a modern democracy.

New situations giving rise to complaints of breach of privacy continue to present themselves for consideration. Decisions are guided by the privacy principles that the Authority has evolved over the years. Recently, we hosted a small 'round table' session at which Authority members and television executives discussed the clarity and adequacy of the principles as well as the implications of a recent Court of Appeal decision about the common law of privacy. As a result, we will soon issue a discussion paper identifying possible changes to the privacy principles. In September 2004, the Authority launched a monograph on various privacy issues, *Real Media, Real People*, which we hope will add new and accessible information to this important field.

A significant issue that emerged this year concerns programme promotions (promos) screened by free-to-air television broadcasters. In a decision issued in December 2003, the Authority upheld a complaint against a PGR-classified promo that was screened during a 6pm news bulletin. We reasoned that although news programmes themselves are not classified, the time band in which the 6pm news is broadcast is G-classified and, therefore, promos broadcast in that time must comply with the G classification. The decision caused concern among affected broadcasters who advised that it has been their practice for some time to screen PGR-classified promos (and advertisements) in the early evening news. Their reasoning is that the news is unclassified and therefore other material broadcast during the early evening news need not comply with the underlying G classification.

“The most obvious change in the work of the Authority over the years has been the increase in the complexity of complaints. Indeed, it is to the great credit of all involved that the Authority has not developed a serious complaints backlog.”

Clearly, the Authority's and broadcasters' interpretations of the programme classifications contained in Appendix 1 of the Free to Air Television Code of Broadcasting Practice are at odds. As a first step towards negotiating a solution, the Authority called a meeting with affected broadcasters and industry associations. We hope to resolve the matter, after consultation with interested parties, in the year ahead.

The most obvious change in the work of the Authority over the years has been the increase in the complexity of complaints. Indeed, it is to the great credit of all involved that the Authority has not developed a serious complaints backlog. Increasingly, however, we have difficulty maintaining our timeliness standard and I am very pleased to report that during the past few months, led by our new Chief Executive, considerable energy has been devoted to evaluating our complaints processing system. A focus in the year ahead will be to consider enhancements to this system.

One aspect of this evaluation is the Authority's first-ever survey of people who accessed the complaints system in 2003 by referring their complaint to the Authority. Results from 81 respondents came in at the end of June and the analysis of their views will guide us over the coming months on how to make our systems more accessible and understandable to the general public.

Of particular relevance to our complaints determination role is the proposed Crown entities legislation, which made progress towards enactment during the year. It will enshrine the Authority as an independent Crown entity, meaning that we can continue to undertake our quasi-judicial duties confident in our autonomy.

The year has been marked by considerable change in the Authority's membership and staff. My appointment took effect in October, Diane Musgrave replaced Judy McGregor in August, and Paul France replaced Rodney Bryant in February. Judy and Rodney contributed substantial skill and energy to our work and I thank them for their service.

Among those changes, the constant has been Tapu Misa who was reappointed during the year having been first appointed in 2002. The result is that the Authority now has three members with extensive media experience, including two whose careers have been spent largely in television.

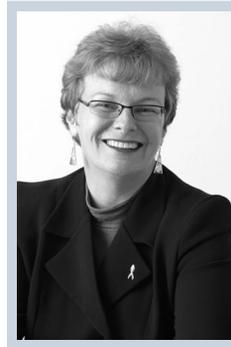
We have worked together since February and feel that, as a group, we have 'found our feet' very quickly. We have developed an open and effective way of considering and debating the range of issues that confronts us each month. We believe that, with our individual attributes and group strength, we are well-equipped to enhance our relationships with all stakeholders in order to further our common interest in the maintenance of broadcasting standards.

Plainly, it is vital that the Authority remains well-informed about the environment of which it is a part, and that our stakeholders can have meaningful input into the policy development part of our work. As a result of the substantial changes in our membership and staff this year, the Authority has been more focused on internal matters than would otherwise be the case. We are committed to continuing to provide, and to seek more actively, opportunities to discuss issues affecting broadcasting standards with our various stakeholders.

In conclusion, I thank the many people outside the Authority who have assisted us this year. And, to the team of Authority members and staff, I extend not only my sincere thanks for all your dedication and hard work but also my congratulations on the high quality of our achievements under unusually changeable conditions.



Joanne Morris
Chair



the chief executive's report

The Authority's functions are set out in the Broadcasting Act 1989. We translate those functions into four objectives, or outputs:

- 1 determining formal complaints
- 2 approving and maintaining Codes of Broadcasting Practice developed by broadcasters
- 3 initiating research into broadcasting standards matters
- 4 communicating to stakeholders

This report notes some of the key developments in each of these areas of activity in the past year. The Complaints Report, which follows, provides a more detailed breakdown of complaints activity.

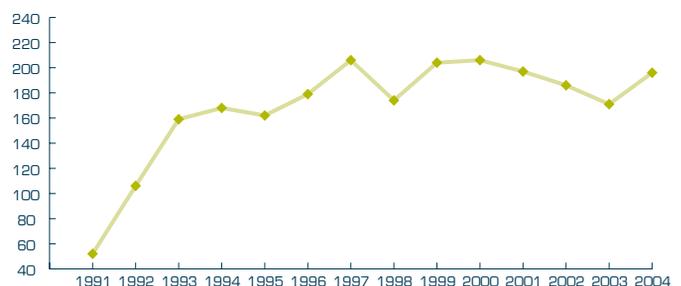
Output 1: Determine formal complaints

Complaints received

The Authority's core function is complaints determination – it spends 80 percent of its time and 66 percent of its financial resources on this activity. Decision-making is undertaken by members, who have quasi-judicial functions under the Act. Staff provide legal advice, administration, research, drafting and publishing support.

Since its inception in 1989, the Authority has received a fluctuating annual number of complaints (see Chart 1 below), currently around 200 a year. Other tribunals routinely report backlogs, a situation that we have avoided to date. We have been fortunate that in the years where members have dealt with particularly complex complaints (involving difficult issues, consideration of serious legal matters, lengthy correspondence and multiple meetings), the total number of complaints has been moderate. This is due in part to good fortune, but also to the dedication of members and staff who work long hours when required.

Chart 1: Complaints received



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

Complaints processing

As noted in the Chair's report, the number of complex complaints seems to be increasing. We are taking several operational measures to deal with this. The first is to look at our processes to ensure we have appropriate efficiencies. We will conduct a full review of these processes, from board deliberation down, in the upcoming year. In the meantime, the technology available to complaints staff has been evaluated. At the time of writing, we are putting the finishing touches to an intranet system that will track and report complaints handling and history. Previously, this was a manual system.

We devised a template for complaints staff to use in drafting and publishing decisions that saves processing time, improves readability, reduces the opportunity for human error and contributes to a consistent and professional 'house style'. Our published decisions adopted the new format in May this year.

Decisions appealed

Appeals against three Authority decisions were considered by the High Court during the year.

TV3 v BSA (July 2003)

This case concerned the conjunction of advertisements with programmes. The Authority's practice before this ruling had been guided by *Watson v TVNZ* [2002] NZAR 524. *Watson* ruled that the Authority was required to determine complaints which alleged that the conjunction of programmes and advertisements raised issues of broadcasting standards. Pursuant to *Watson*, the Authority accepted a complaint that the broadcast of an advertisement for Viagra during the news hour raised standards issues.

TV3 sought judicial review of the Authority's decision to accept the complaint, and the High Court (Hammond J), basing its decision on a matter of statutory interpretation, found that the Authority did not have such jurisdiction. The Authority's practice now complies with this decision and such matters are referred to the Advertising Standards Authority.

TV3 v The Prime Minister and Ors (February 2004)

A *TV3 News Special* in July 2002 drew complaints from seven viewers including the Prime Minister and her chief press secretary. The Authority's comprehensive decision was issued in July 2003. Five complaints were upheld in whole or in part, and two were dismissed.

In its decision on orders released in August 2003 the Authority ordered TV3 to broadcast a comprehensive statement summarising the decision, to make a contribution of \$11,000 towards the legal costs incurred by the Prime Minister and her chief press secretary, and to pay total costs to the Crown of \$14,000.

TV3 filed appeals against the decisions upholding the complaints and the orders imposing costs to the parties.

The appeals were heard in the High Court in February 2004. Justice Ronald Young dismissed them apart from one aspect. He referred back to the Authority for reconsideration its conclusion that the broadcast breached the balance requirement in the code. The

Authority was directed to reconsider a matter relating to one complaint about balance.

Young J said that the Authority had not given TV3 sufficient opportunity to respond to this aspect. TV3 had submitted that it had material that the Authority should take into account and, in fairness, TV3 should have the opportunity to present that material to the Authority.

The Authority considered the new submission and issued a decision in May 2004 that confirmed its earlier finding. The orders, in abeyance during the appeal process, were reactivated by that decision, and in June 2004 a comprehensive statement summarising the decision was broadcast during *3 News*. The required payments were also made.

TVNZ v Viewers for Television Excellence (VOTE) (May 2004)

TVNZ challenged the Authority's majority decision to uphold a formal complaint by VOTE about the absence of a warning from an early evening news item about serious violence against children by the Ugandan 'Lord's Resistance Army'.

During its submissions, TVNZ said that as the Authority members were divided 2:2 on the question of whether a warning should have been given, the chair should not have used her casting vote to uphold the complaint. The judgment (Wild, J) was issued in July and upheld the Authority's decision.

The rule that a complainant becomes the respondent when a broadcaster appeals an Authority decision received publicity as VOTE needed to raise funds to ensure it had the legal representation it desired. While this may seem unfair, in fact a respondent can choose not to be involved in High Court proceedings. The Court may appoint a lawyer to act as a 'friend of the court' (*amicus curiae*) if it decides that argument is needed on particular points and there is no respondent able or willing to instruct counsel.

The BSA complaints guide was amended to inform the public that successful complainants might occasionally be a party to such appeals.

Output 2: Review Codes of Broadcasting Practice

The Broadcasting Act requires broadcasters to develop codes of broadcasting practice which are then approved by the Authority.

No new codes were issued in this period, but two reviews were undertaken.

Restrictions on the Promotion of Liquor

In October 2003 the Authority was approached by both the Television Broadcasters' Council (TBC) and the Radio Broadcasters Association (RBA) with proposals to abolish the 1995 Promotion of Liquor Code and replace it with a new standard in the television codes and principle in the radio code. This request, signalled in our last annual report, followed on from the 2003 Liquor Advertising Review. That Review

also incorporated public consultation on the broadcasting codes. The Advertising Standards Authority subsequently approved a new code for governing the advertising of liquor.

The Broadcasting Standards Authority considered the broadcasters' proposals against a philosophy based on social responsibility. Members are aware of strong, often conflicting views from different sectors of the community on the promotion of alcohol. These were reflected in the submissions to the Liquor Advertising Review panel. Complete reconciliation of those views is rarely achieved.

Thus, a regulatory approach needs to work towards balancing the competing views where possible. The approach taken by the Authority concentrated on three prime principles: responsibility, moderation and the protection of children.

The Authority considered the drafts proposed by the broadcaster associations over several meetings, consulted with the Alcohol Advisory Council and debated various amendments with the associations and their broadcaster members.

By June 2004 the Authority was close to approving wording for a new television standard and radio principle which highlighted both social responsibility and a prohibition on encouraging consumption by people under the legal age to purchase liquor. It began discussions with Sky TV to align the pay television code with these developments.

We are grateful to both the TBC and RBA, along with their advisors from the broadcast networks, for the constructive approach taken during the discussions, and also to representatives of the Alcohol Advisory Council for their helpful advice.

Privacy

The Authority considered the results of its privacy research and decided, in principle, that a separate privacy code would not be necessary. In general, the stakeholder research (see next section) revealed that the privacy principles were an effective mechanism.

In the year ahead, the Authority will prepare a discussion paper looking at possible enhancements to the privacy principles.

Other Codes

In 2004/05 the Election Programmes and Advertisements Code will be reviewed.

Going forward, the Board has signalled its intention to review one code per year, as necessary.

The Authority involves itself with various research and information-gathering projects to ensure it remains up-to-date with academic thinking and community attitudes.

Television violence

The BSA was a member of the Ministerial Working Group set up by the Minister of Broadcasting which published the report *Towards Precautionary Risk Management of TV Violence in New Zealand* earlier in the year.¹ Among other recommendations, the report suggested that a restructure and extension of the Authority's outreach activities could be a useful way to involve community voices in the discussion on television policy and practice when considering the portrayal of violence.

Privacy

The privacy principles underwent scrutiny in a large scale research project begun in 2002. This qualitative and quantitative research was launched as *Real Media, Real People: Privacy and Informed Consent in Broadcasting* in September 2004.²

The book updates the Authority's previous work in this area and looks at general themes emerging from many years of Authority decisions relating to the balancing of an individual's desire for privacy with media freedom and the public's right to know. It also canvasses New Zealanders on their attitudes to various privacy issues.

Portrayal of Māori

The Authority tendered a project looking at how issues of importance to Māori are reported in the general broadcast media. The successful applicant was Victoria University of Wellington's Māori Studies Department which has elected to do a content analysis of the early reporting of the foreshore and seabed issue.

The findings of this analysis will be available later in the year. The Authority will then consider whether similar studies might be undertaken relating to other ethnic groups in New Zealand.

Litmus Tests

Community values and expectations are both constant and changing. They are constant in that there are some core principles about broadcasting standards that change little over time, for example, the need to protect the interests of children. In contrast, attitudes towards bad language and the portrayal of sex and nudity may change from generation to generation.

¹ See: www.tv-violence.org.nz

² This qualitative and quantitative research was described in last year's annual report.

Large research projects on these issues are undertaken every five years or so. The Authority also conducts 'litmus tests' or small focus groups around the country where community attitudes to various completed broadcasting standards cases are tested.

This year we visited Christchurch, Whangarei and Napier to ascertain community attitudes towards the good taste and decency issues of language, behaviour, violence, and sex and nudity.

The sessions are facilitated discussions with one or two Authority members in attendance. They are valuable indicators of how New Zealanders respond to real-life broadcasting issues in an informed setting.

In the year ahead we will focus on responses to issues of balance, fairness and accuracy.

Output 4: Communication and Information

The BSA is a small entity so it is critical that our communications and operations are easy to understand. Our website will continue to be the primary tool for providing transparency and accessibility. The site now has an effective search engine allowing access to Authority decisions since 1995.

As part of an ongoing communications review, we updated our logo for the first time since 1989 and began the process of upgrading our print materials. We overhauled our printed guide for viewers and listeners on how the standards regime operates. English and Māori language versions of the pamphlet were printed and distributed. This pamphlet is sent out on a daily basis to enquirers.

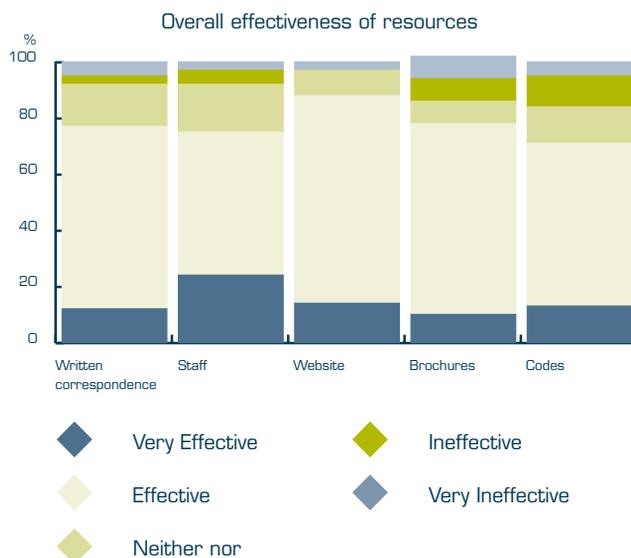
Opportunities to talk with community, broadcaster and student groups are taken whenever the occasion arises. However, we will be working next year to increase our community outreach.

A written survey on the experiences and impressions of people who lodged formal complaints with the BSA during the 2003 calendar year was commissioned from market research company Colmar Brunton. Results were reported in July and the findings will be published on the website later in the year.

Initial findings justify the ongoing attention given to the maintenance of an accurate and informative website. Our website and printed material are without doubt some of the most frequently used information sources. The 0800 infoline is becoming less frequently used as website use increases and we will consider whether or not to continue with this over the coming year.



Chart 2: Complainants rate information sources



Source: Colmar Brunton BSA Complainants' Survey Findings, June 2004

Staffing

The year has seen several changes. I took up my position in August, and we welcomed new administration manager Julie Bath in November. Kate Ward joined us as our communications and research advisor in January, replacing Wiebe Zwaga. Complaints executive Karen Scott-Howman rejoined us part-time after parental leave, and complaints executive Neela Clinton took six months leave in January. We were fortunate to secure the services of Hilary Jones to cover Neela's absence.

The year was marked by Michael Stace, our complaints manager who has been with the Authority since 1991, advising that he wished to stand down from that position in favour of part-time complaints work with the Authority. We are fortunate that Michael's knowledge and wisdom will not be lost to us.

John Sneyd's appointment as the new complaints manager was announced in June 2004.

It is a tribute to all staff that our small team has continued to be highly efficient and effective during this period of change.

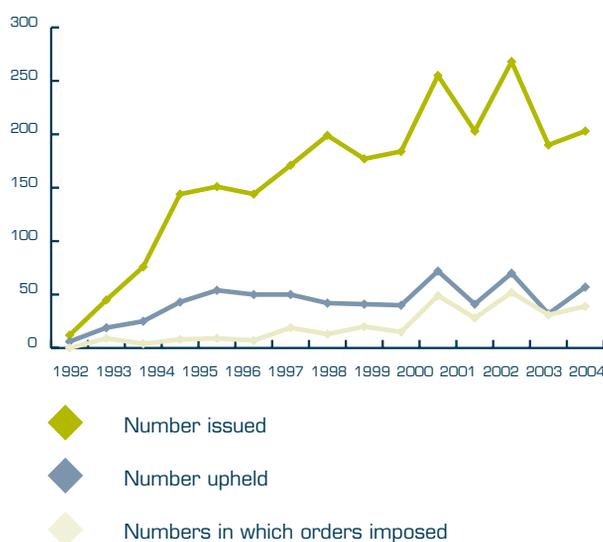
Jane Wrightson
Chief Executive

complaints report

Volume

The Authority issued 203 decisions, including three interlocutory, in 2003/04. (See Chart 3) This represents an increase of 10 percent over the previous year.

Chart 3: Decisions issued, upheld, and orders imposed



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

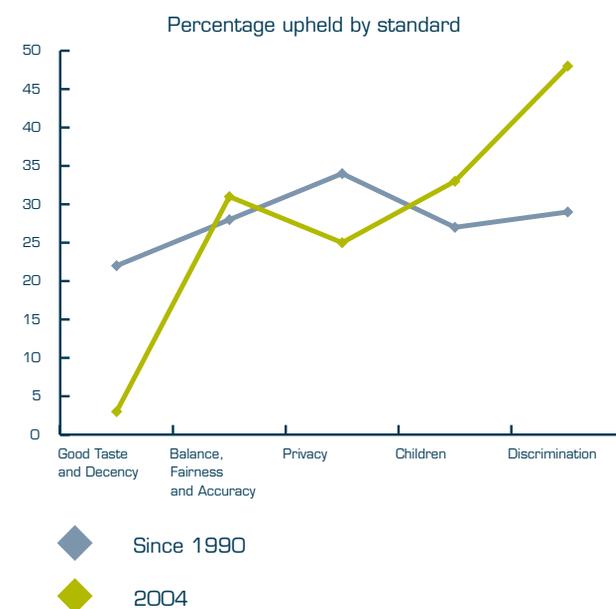
Fifty-seven complaints were upheld, and an order was imposed in 39 cases. Orders ranged from the broadcast of a statement to an award of costs to the complainant or the Crown. The two most serious orders, to refrain from screening advertising or refrain from broadcasting for a period, were not imposed during the year.

The percentage of upheld complaints also rose, largely due to 18 upheld complaints about a series of programmes prepared by Destiny Television and broadcast by TVNZ entitled *Homosexuality, Religion and God*.

Standards trends

There was a sharp rise in upheld complaints about denigration and discrimination, see Chart 4.

Chart 4: Comparison - 2004 and over time - complaints upheld by standard



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

Denigration/Discrimination

Freedom of expression is protected by the Bill of Rights Act 1990 but it is not an absolute concept. The Authority has upheld complaints involving alleged discrimination or denigration when the comments broadcast were serious or outlandish claims which may have been detrimental to whole sections of the community.

One of the guidelines in the television and radio codes of broadcasting practice seeks to protect sections of the community from discrimination or denigration in broadcast material. Three decisions during the year dealt with this aspect of the fairness standard in depth.

In the first, the Authority upheld a total of 18 complaints about the Destiny Television series broadcast by TVNZ entitled *Homosexuality, Religion and God*. These programmes contained sermons, and a pastor spoke on several occasions in highly derogatory terms about homosexuality, the Muslim religion, and the views of named politicians. The broadcaster upheld complaints against the fairness standard.

The Authority agreed that broadcast standards had been breached, but also ruled that the action taken by the broadcaster had not been sufficient. The broadcaster was directed to review its policy and processes for appraising programmes prior to broadcast. It advised that it has done this.

As part of this determination, the Authority was also asked to assess whether the programmes were balanced and accurate. These criteria are applied to factual programmes. The Authority drew a distinction between factual programmes and opinion programmes, and it said that the latter included sermons. Therefore, there was no requirement to be impartial and objective.

The second complaint was made about a lecture broadcast in a series called *The Voice of Islam* on Triangle Television. The speaker advocated death for homosexuals and suggested that Muslims should take an active stand against them. The complainant alleged the programme denigrated homosexuals.

The code requires broadcasters to avoid portraying persons in a manner that encourages denigration of, or discrimination against, sections of the community on account of (among other things) sexual orientation. Taking freedom of speech into account, the Authority has ruled on a number of previous occasions that a high threshold applies before a broadcast contravenes this standard.

In the Authority's view, the episode of *The Voice of Islam* complained about did cross that threshold. The Authority considered that the extreme comments contained in the episode could be described as 'hate speech', going far beyond mere criticism of those with a homosexual orientation. Indeed, a viewer might have interpreted the comments as an incitement to violence.

The Authority noted that this standard was not intended to prevent the broadcast of genuinely held opinion in factual programmes. However, it did not consider that the exception applied in this case as *The Voice of Islam* was not a factual programme. It was a religious lecture or sermon expressing the speaker's opinions and based on his religious ideology. The Authority upheld the complaint as a breach

of fairness and Triangle Television was ordered to broadcast a statement summarising the decision.

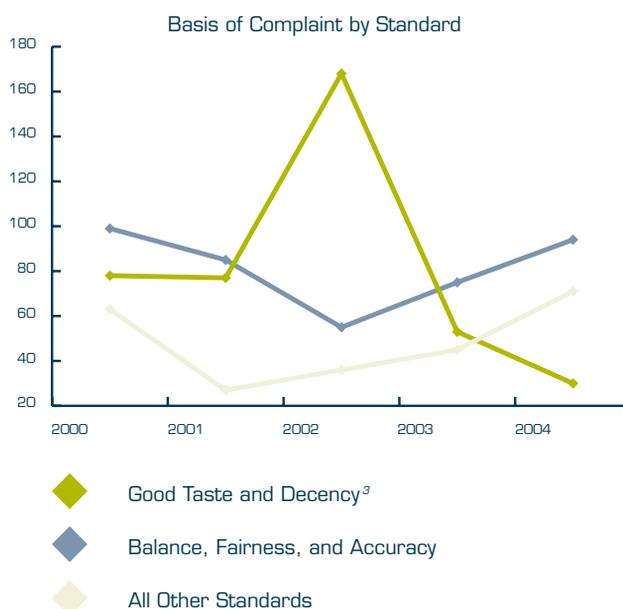
Third, there was the comment made by the host of Newstalk ZB's *Paul Holmes Breakfast* that the Secretary-General of the United Nations had been a 'cheeky darkie'. The Authority agreed with the 10 complainants, and the broadcaster, that this was a serious breach of broadcasting standards involving racial discrimination. The broadcaster upheld the complaints in the first instance and took a number of steps in mitigation. But, those who complained to the BSA felt that further action was necessary.

Therefore, the Authority's task was to assess whether the action taken by the broadcaster had been sufficient. These actions included the broadcast of two apologies, sending a letter of apology to Mr Annan, meetings held with leaders of the Ghanaian community in New Zealand and with the Race Relations Conciliator, and a donation made to charity. The Authority agreed with the broadcaster that sufficient steps had been taken to remedy the situation and did not uphold the complaints.

Balance, Fairness and Accuracy

Nearly half of the complaints referred to the Authority this year alleged breaches of balance, fairness or accuracy.

Chart 5: Complaints received by standard



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

³ 81 complaints about *The Rock* radio station included in 2002 total.

The complaints ranged from alleged minor inaccuracies to detailed allegations of bias, or that damaging errors or claims had been broadcast as fact.

Some of the minor issues can be dealt with quickly, especially if the alleged infraction is one of interpretation where more than one meaning or account can be valid.

Others require considerable research by the complainant and/or the broadcaster to validate, or refute, claims made in a programme. On rare occasions the Authority may need to seek additional information or comment from the parties to verify or clarify claims. This, in turn, can delay publication of a final decision.

Complaints under these standards often raise important issues requiring a careful balance between the right of the broadcast media to report freely and the right of viewers and listeners to protest against perceived injustice.

Notable complaints upheld under these standards this year include the *TV3 Election Special* referred to earlier; a TVNZ *Holmes* item where the Ngati Pukenga iwi had been unfairly referred to; and a *One News* item covering an issue being dealt with by *Work and Income*, where all three standards were found to have been breached.

Complaints against these standards which were not upheld during the year included comments made on talk radio where controversial statements may have been made, but reasonable opportunities for alternative points of view were provided, and complaints where the alleged breach may have been peripheral to the content of the programme.

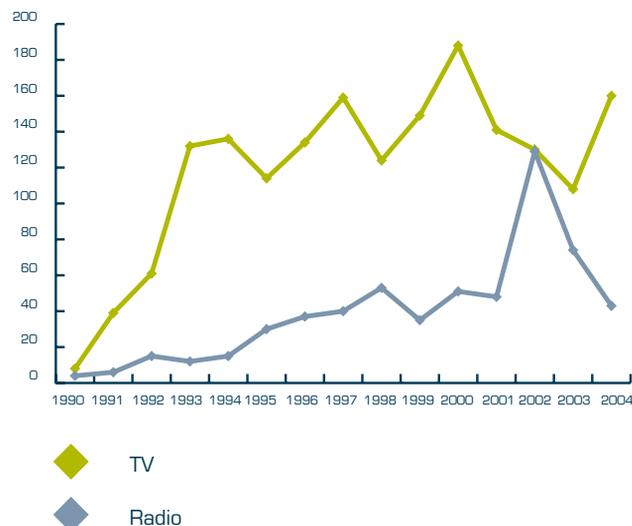
Good taste and decency

There was a decline in complaints under this standard. This continues a trend over the past five years, with the exception of a high level of radio complaints in 2002. Only one of the 30 complaints against this standard was upheld. This was against SKY TV over the broadcast of an adult movie, *Emmanuelle 7*.

Broadcast medium

Most years, around 25 percent of complaints are about radio broadcasts and 75 percent concern television programmes – see Chart 6. This year, radio complaints returned to the pattern of previous years.

Chart 6: Complaints by broadcast medium - 1990 - 2004



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

staff

Jane Wrightson, BA, MBA (Dist), Dip. Bus. Admin.

Chief Executive

Michael Stace, LLM, DJur, JP

Complaints Manager (until August 2004)

John Sneyd, BA, LLB (Hons)

Complaints Manager (from August 2004)

Neela Clinton, LLB

Complaints Executive

Karen Scott-Howman, LLB (Hons)

Complaints Executive (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 2004



Statement of Responsibility

For the Year Ended 30 June 2004



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 2004.

A handwritten signature in black ink, appearing to read 'JRMorris'.

Joanne Morris
Chair
Wellington 12 October 2004

A handwritten signature in black ink, appearing to read 'Jane Wrightson'.

Jane Wrightson
Chief Executive
Wellington 12 October 2004



Audit Report

For the Year Ended 30 June 2004

To the readers of the Broadcasting Standards Authority's financial statements for the year ended 30 June 2004.

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 2004.

Unqualified opinion

In our opinion the financial statements of the Authority on pages 20 to 33:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect:
 - the Authority's financial position as at 30 June 2004;
 - 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 12 October 2004, 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 the opinion.

Our 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 the 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 2004. 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 section 43(1) of the 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 2004 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 12 October 2004 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 2003-2004

Output 1

Determine Formal Complaints

Broadcasting Act 1989, s.21(1)(a) and (b)

Objective

In determining complaints referred after consideration by the broadcaster, or privacy complaints sent directly to the Authority, the Authority will:

- manage the process as promptly and informally as possible, acknowledging the quasi-judicial nature of the Authority; and
- follow the principles of natural justice and the other requirements of the Broadcasting Act 1989.

Outcome

Broadcasters will have a better understanding of the importance of maintaining broadcasting standards and the public will be provided with a process for the consideration of complaints about broadcasting standards.

Description

The Authority will recognise community standards and expectations, the broadcasters' operating environment, research findings, and, when relevant, international practices.

The Authority considers that a prompt response in dealing with complaints is critical to the integrity and credibility of the Authority and its decisions. It considers that the creation of a backlog of complaints would be criticised by complainants and broadcasters. The Authority, however, cannot anticipate 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, while continuing to give each complaint sufficient time, attention and resources to ensure they receive full and careful consideration. Because of the statutory nature of the Authority's decisions, it is inappropriate to measure the Authority's decisions against quality performance criteria. Thus, an important measure of whether or not it has managed its resources and directed its complaints process efficiently and effectively will be its timeliness in responding to, and processing, complaints.

Decisions will be, and will be seen to be, principled, firm, just and relevant by the complainant, broadcasters and the wider community. They will be written in a clear, concise and logical manner and explain clearly the Authority's reasons supporting its determination. Parties to a complaint have a statutory right to appeal the Authority's decision to the High Court.

The high quality of the decisions will be assisted by a quality management process incorporating an in-house review of the draft decision and a review by Authority members before the decision is signed and released by the Chairperson.

Penalties will be, and will be seen to be, fair and effective.

The Authority will exercise its power to order a broadcaster to pay costs to the Crown in a fair and reasonable manner.

The Authority will respond to all queries about formal complaints procedures in a helpful manner and provide accurate and full information while maintaining impartiality.

Activities for the year ending 30 June 2004

The Authority will issue decisions arising from the volume of complaints received during the year. (History suggests the likely number of decisions issued will be between 175 and 225).

Costs

	Budget ¹	Actual ¹
Total cost	\$685,100	\$710,367
% of total cost	62%	66%

¹ Includes a portion of overheads

Performance Measures

The Authority will:

- acknowledge a formal complaint within three working days of receipt and proceed to the information-gathering stage of the process;
 - Target:** 100 percent
 - Actual:** 100 percent - achieved
- 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:** 90 percent
 - Actual:** 74 percent - not achieved
 - Reason:** Personnel changeover, complaints more complex, staff illness, target may be too high.
- issue decisions on formal complaints about election programmes within 48 hours;
 - Target:** 100 percent
 - Actual:** not applicable as not an election year
- once every three years, commission an independent audit of the complaints process to ensure it complies with best practice benchmarks for similar statutory or bureaucratic processes. A summary of that report will be provided to the Minister of Broadcasting, the Ministry for Culture and Heritage and, if required, Parliament's Commerce Committee. It will also be available to the public, on request.
 - Actual:** not applicable as last survey completed in 2002
- once every three years, commission an independent audit of broadcasters and complainants to determine their views of the fairness of the complaints process. A summary of that report will be provided to the Minister of Broadcasting, the Ministry for Culture and Heritage and, if required, Parliament's Commerce Committee. It will also be available to the public, on request.
 - Target:** 100 percent
 - Actual:** Achieved. Complainants' survey conducted June 2004 by Colmar Brunton. Respondents were asked many questions including how they had found information about the complaints process and which sources of information had been useful. Findings published in October 2004.

Table 1: Complaints summary

	1999/00	2000/01	2001/02	2002/03	2003/04
Complaints Received	206	197	186	169	196
Complaints Determined					
Total Decisions ¹	255	203	268	190	203 ²
Upheld (all or in part)	72	41	70	32	57
Not Upheld	167	148	189	139	133
Interlocutory Decisions	-	1	1	11	3
Declined to Determine ³	16	13	8	8	5
Declined Jurisdiction	9	8	15	12	15
Withdrawn	17	11	5	10	15
Orders	49	28	52	31	39
Advisory Opinions	1	-	-	-	-
Decisions issued within 40 working days	88%	81%	86%	79%	74%

¹ Totals include interlocutory decisions and decisions to decline to determine.

² Includes 5 where Orders were imposed subsequent to the release of numbered decisions.

³ Decision category not previously reported. Slight adjustments made to previous years' total decisions for accurate comparison.

Output 2

Review Codes of Broadcasting Practice

Broadcasting Act 1989, s.21(1)(e) and (g)

Objective

On a continuing basis and mindful of the views of the public and broadcasters, and local and international practices and research findings, the Authority will:

- review the adequacy of the currently approved Codes;
- where necessary, encourage broadcasters to develop new standards that meet the Authority's concerns; and
- as a last resort, impose Codes.

Outcome

The Authority's review of Codes of Broadcasting Practice will result in adequate and easily understood Codes which contribute to the development and maintenance of standards by broadcasters.

Description

The Authority will conduct an annual review of all Codes and principles set out in Advisory Opinions. The review will involve:

- consultation with broadcasters to ascertain their views of the effectiveness of the current Codes; and
- consultation with groups representing viewers and listeners to ascertain their views of the effectiveness of the current Codes.

Should the annual review of Codes and relevant Advisory Opinions identify the need for revision of an existing Code or Advisory Opinion, or the development of a new Code, the Authority will advise broadcasters of the process and level of consultation the Authority requires in order to 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 or Advisory Opinion, the Authority will consult with all the relevant stakeholders to the same extent that it expects 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 ending 30 June 2004

The Authority will:

- complete an annual review of all Codes and Advisory Opinions; and
- aided by research, consider the development of a Code of broadcasting practice relating to issues of privacy and informed consent.

Costs

	Budget ¹	Actual ¹
Total cost	\$88,400	\$38,859
% of total cost	8%	4%

Performance Measures

The Authority will:

- publish a summary of the annual review of all Codes and Advisory Opinions in the Authority's annual report; and
- report progress against agreed milestones with broadcasters in its annual report, should the development of a new Code take place.

Actual

The Promotion of Liquor Code was reviewed. This code is scheduled to be replaced with relevant standards in the television and radio codes in the upcoming year.

The need for a privacy code was evaluated. The Authority decided, in principle, that no separate code is necessary. The privacy principles will be evaluated in a discussion paper in 2004/05.

No new code is currently under development. The Authority has agreed to rationalise this process and will review one code per year if necessary.

¹ Includes a portion of overheads

Output 3

Research

Broadcasting Act 1989, s.21(1)(h)

Objective

The Authority will:

- conduct research on matters relating to standards of broadcasting practice in New Zealand.

Outcome

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

- enhance the Authority's ability to approve codes and determine complaints; and
- assist broadcasters in maintaining standards acceptable to the community.

Description

Research priorities will be carefully assessed based on the Authority's strategic goals and public concerns. Both internal and commissioned research will meet all the professional and ethical criteria for quality research.

In determining its research programme, the Authority will consult relevant stakeholders, including representatives of the community, broadcasters and academics from appropriate disciplines.

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

The Authority will also research international trends in broadcasting and their likely impact on the New Zealand broadcasting environment in order to be prepared for the development of codes of practice designed to take account of those trends on broadcasting standards in New Zealand.

Activities for the year ending 30 June 2004

The Authority will undertake:

- four "litmus test" exercises designed to further Authority members' understanding of current community attitudes on matters of good taste and decency;
- a project designed to research the portrayal of Māori and minorities in the New Zealand broadcast media.

Costs

	Budget ¹	Actual ¹
Total cost	\$221,000	\$189,792
% of total cost	20%	18%

Performance Measures

The Authority will:

- have all significant research projects peer reviewed by independent research experts;
- publish the results of that peer review in the Authority's annual report;
- competently manage all research projects with performance measured against pre-established milestones;
- publish the results of performance against milestones in the Authority's annual report.

Actual

Real Media, Real People: Privacy and Informed Consent in Broadcasting, a research project commissioned in 2002/03, was peer reviewed by Dr Michael Hill, Professor of Sociology at Victoria University of Wellington.

The review was complimentary and several minor suggestions for change were implemented.

Projects have been managed proactively. *Real Media, Real People* was edited exhaustively to ensure delivery of high quality reporting. It was launched in September 2004.

Three out of four planned litmus tests were undertaken; the fourth was not deemed necessary. Time was spent, instead, in reviewing the format and updating the approach for further tests to be undertaken in the next financial year.

A content analysis on the Portrayal of Māori and te Ao Māori in Broadcasting was commissioned from Victoria University. It will be delivered towards the end of 2004.

¹ Includes a portion of overheads

Output 4

Communications and Information

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

Objective

The Authority will execute a communications strategy with the objectives of increasing awareness of:

- broadcasting standards issues;
- the role of the Broadcasting Standards Authority in developing and maintaining broadcasting standards acceptable to the community;
- the integrity of the Authority's complaints determination process; and
- the way members of the community can access the formal complaints process.

Outcome

The Authority's communications and information strategy will:

- enhance public and broadcaster awareness about standards matters;
- increase public awareness about the role of the Authority in broadcasting standards;
- recognise the integrity of the complaints determination process; and
- lead to a better understanding how members of the public can use the formal complaints process.

Description

Once a year, the Authority will formally review and, if necessary, amend its communications strategy.

The strategy will reflect the Authority's wide group of stakeholders through the use of a range of communications mechanisms designed to reach each stakeholder effectively, efficiently and in a way that ensures maximum impact.

Communications tools will include:

- face-to-face consultation and representation with key stakeholders through the research process and other activities;
- the professional presentation of a wide range of Authority publications, including complaints brochures in English, te Reo and Samoan, codes of broadcasting practice, the annual report, a quarterly newsletter and the decisions;
- members and staff making themselves available to speak to community groups, sector conferences and seminars, the broadcasting and general media and other opportunities; and
- the professional use of electronic communications, including the Authority's web site and its 0800 number.

Activities for the year ending 30 June 2004

The Authority will undertake the following activities:

- review its communications strategy;
- implement its communications strategies, using a wide range of appropriate tools and techniques;
- review the effectiveness of its quarterly newsletter; and
- commission an independent audit of the Authority's communications.

Costs

	Budget¹	Actual¹
Total cost	\$110,500	\$138,402
% of total cost	10%	13%

¹ Includes a portion of overheads

Performance Measures

The Authority will:

- conduct an annual survey of a sample of its quarterly newsletter readers to measure reader satisfaction and readers' general awareness of the role of the Authority, and its contribution to the development and maintenance of broadcasting standards in New Zealand. The results of that annual survey will be published in the Authority's annual report;
- every three years, commission an independent qualitative communications audit designed to measure the effectiveness of its communication to its stakeholders. The results of the audit will be published in the Authority's annual report; and
- wherever possible, include questions about its role and contribution to broadcasting standards in quantitative public surveys. Survey results will be published in the Authority's annual report.

Actual

A survey of the quarterly newsletter was not undertaken. This was last done in 2002 and further information (and expenditure) was not considered necessary. Resources were reallocated to upgrading the website so that the public could more easily locate decisions and learn about the broadcast standards' regime.

An internal review of the communications strategy resulted in the following enhancements:

- the website was re-designed and an improved search engine introduced
- the format for the Authority's decisions was updated
- a printed guide for viewers and listeners wishing to complain was updated and re-issued in English and Māori.
- a modern contacts database was established for issuing the Authority's publications

Expenditure on a quantitative public survey was not deemed necessary as the role and content of one aspect of broadcasting standards, violence, was exhaustively evaluated by a Ministerial working group during the period.

Statement of Accounting Policies

For the Year Ended 30 June 2004

Reporting Entity

The Broadcasting Standards Authority was established by the Broadcasting Act 1989 which sets out the functions and responsibilities of the Authority. These financial statements have been prepared in accordance with the First Schedule of the Broadcasting Act and section 41 of the Public Finance Act 1989. The Authority is a Crown entity in terms of the Public Finance Act.

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 Authority 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

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: 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 Authority 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 Broadcasting Standards Authority is party to financial instruments as part of its normal operations. These financial

instruments include bank accounts, short-term deposits, debtors and creditors. 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 are those approved at the beginning of the financial year as part of the Statement of Intent.

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 Broadcasting Standards Authority 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 other highly liquid investments in which the Broadcasting Standards Authority invests as part of its day-to-day cash management.

Operating activities include cash received from all income sources of the Broadcasting Standards Authority 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 Broadcasting Standards Authority.

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 for each of the outputs of the Broadcasting Standards Authority.

Cost Allocation

Broadcasting Standards Authority has derived the cost of service for each significant activity using the cost allocation system outlined below.

Cost Allocation Policy

Direct costs are charged directly to output activity. Indirect costs are charged to significant output activities based on estimated usage.

12. Changes in Accounting Policies

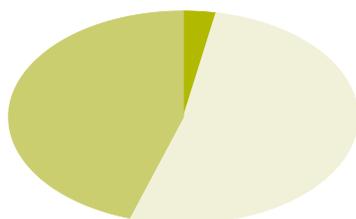
There have been no changes in accounting policies. All policies have been applied on bases consistent with those used in previous years.

Statement of Financial Performance

For the Year Ended 30 June 2004

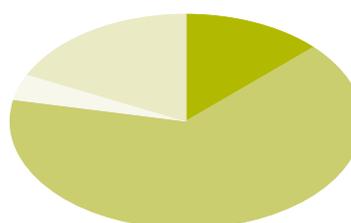
	NOTES	2004 Actual \$	2004 Budget \$	2003 Actual \$
REVENUE				
Crown Revenue		608,889	609,000	564,444
Broadcasting Levy		520,348	470,000	538,223
Interest Income		33,372	15,000	26,564
Other		4,086	1,000	2,524
TOTAL REVENUE		\$1,166,695	\$1,095,000	\$1,131,755
LESS EXPENDITURE				
Personnel Expenses	1 & 2	605,298	625,000	574,891
Other Operating Expenses	3	449,890	460,000	445,447
Depreciation	5	22,232	20,000	17,535
Loss on Assets Disposal		-	-	350
TOTAL EXPENDITURE		\$1,077,420	\$1,105,000	\$1,038,223
NET SURPLUS / (DEFICIT)				
Transferred to Equity		\$89,275	(\$10,000)	\$93,532

Income 2003-2004



- Grant - 52%
- Levy - 45%
- Interest - 3%

Expenditure by Output 2003-2004



- Codes - 4%
- Research - 18%
- Communications and Information - 13%
- Complaints - 66%

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 Movements in Equity

For the Year Ended 30 June 2004

	2004 Actual \$	2004 Budget \$	2003 Actual \$
Net surplus / (deficit) for the year	89,275	(\$10,000)	93,532
Public Equity as at 1 July 2003	325,084	281,000	231,552
PUBLIC EQUITY AS AT 30 JUNE 2004	\$414,359	\$271,000	\$325,084

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 Financial Position

As at 30 June 2004

	NOTES	2004 Actual \$	2004 Budget \$	2003 Actual \$
CURRENT ASSETS				
Cash, Bank & Term Deposits	4	477,470	327,000	414,389
Accounts Receivable & Accrued Interest		5,972	2,000	1,390
Prepayments		3,122	-	1,155
GST Receivable		8,874	5,000	15,681
		495,438	334,000	432,615
LESS CURRENT LIABILITIES				
Accounts Payable & Accruals		116,789	69,000	108,673
Employee Entitlements		14,800	14,000	21,900
WORKING CAPITAL		363,849	251,000	302,042
FIXED ASSETS				
	6	50,510	20,000	23,042
NET ASSETS		\$414,359	\$271,000	\$325,084
Represented by PUBLIC EQUITY		\$414,359	\$271,000	\$325,084



Joanne Morris
Chair
Wellington 12 October 2004



Jane Wrightson
Chief Executive
Wellington 12 October 2004

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 Cash Flows

For the Year Ended 30 June 2004

	NOTES	2004 Actual \$	2004 Budget \$	2003 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash was provided from:				
Grants, Publication Sales & Other		608,983	610,000	566,968
Broadcasting Levy		520,348	470,000	538,223
Interest Received		33,372	15,000	28,909
Net GST Received		6,807	-	-
Cash was disbursed to:				
Payments to Employees & Members		(612,398)	(625,000)	(562,530)
Payments to Suppliers & Other Operating Expenses		(444,331)	(458,000)	(331,122)
Net GST Paid		-	-	(91,517)
Net Cash Flow From Operating Activities	7	\$112,781	\$12,000	\$148,931
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash was disbursed to:				
Purchase of Fixed Assets		(49,700)	(20,000)	(20,186)
Net Cash Flows From Investing Activities		(49,700)	(20,000)	(20,186)
NET INCREASE / (DECREASE) IN CASH HELD		63,081	(8,000)	128,745
PLUS Opening Cash Brought Forward		414,389	335,000	285,644
ENDING CASH CARRIED FORWARD	4	\$477,470	\$327,000	\$414,389

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 2004

Leased Premises

The Broadcasting Standards Authority has a lease from the NZ Lotteries Commission for the rental of the premises comprising part of the second floor, 54-56 Cambridge Terrace, Wellington from 1 April 2002 until 31 March 2005.

	2004 \$	2003 \$
Less than one year	25,658	34,212
One to two years	-	25,658
Three to five years	-	-
Total Rent Expenditure Committed	\$25,658	\$59,870

Statement of Contingent Liabilities

As at 30 June 2004

As at 30 June 2004 an appeal and judicial review had been lodged in the High Court against one of the Broadcasting Standards Authority's decisions. The basis of the appeal is to overturn a decision by the Authority. The awarding of legal costs would be the only potential impact on the Authority.

In another case heard in 2003, the High Court is yet to decide whether costs are to be awarded against the Authority.

(As at 30 June 2003, two decisions were in various stages of appeal and/or judicial review.)

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

For the Year Ended 30 June 2004

	2004 Actual \$	2003 Actual \$
1 PERSONNEL EXPENSES		
Staff Remuneration	443,262	412,593
	\$443,262	\$412,593

The Chief Executive's remuneration was in the band \$110,000 - \$120,000 (2003: 100,000 - 110,000)

	2004 Actual \$	2003 Actual \$
2 MEMBERS' FEES		
J Morris	48,153	-
P Cartwright	16,360	67,634
T Misa	33,218	21,628
D Musgrave	30,819	-
P France	13,093	-
R Bryant	20,393	39,170
J McGregor	-	18,651
To HRC for J McGregor	-	14,708
B Hayward	-	507
	\$162,036	\$162,298

	2004 Actual \$	2003 Actual \$
3 OTHER OPERATING EXPENSES		
Audit of Financial Statements	10,000	9,800
Complaints	86,859	93,837
Communications & Information	66,577	45,458
Research	93,168	131,984
Code Reviews	-	1,306
Travel, Accommodation & Training	98,970	72,903
Rent	34,212	34,212
Office Expenses	60,104	55,947
	\$449,890	\$445,447

	2004 Actual \$	2003 Actual \$
4 CASH, BANK & TERM DEPOSITS		
Cash on hand:		
Petty Cash	100	100
Banks:		
WestpacTrust:		
- Current Account	1,484	18,138
- Ready Access and Term Deposit Accounts	475,886	396,151
	\$477,470	\$414,389

The Broadcasting Standards Authority has an unsecured overdraft facility of \$5,000 (2003: \$5,000). The current interest rate on the bank overdraft is 13% p.a. (2003: 13.25%). This is a floating rate set quarterly by the bank. The weighted average interest rate was 5.03% per annum (2003: 5.23%).

Notes to the Financial Statements

For the Year Ended 30 June 2004

	2004 Actual \$	2003 Actual \$
5 DEPRECIATION		
Asset Class		
Computer Equipment	12,338	3,692
Furniture & Fittings	3,909	3,602
Leasehold Improvements	2,248	2,267
Photocopier	1,662	6,569
Office Equipment	2,075	1,405
TOTAL DEPRECIATION	\$22,232	\$17,535

2003			2004
5,687	Artworks	At cost	5,687
(5,687)		Accumulated Depreciation	(5,687)
-		Net Current Value	-
79,990	Computer Equipment	At cost	90,605
(78,453)		Accumulated Depreciation	(58,286)
1,537		Net Current Value	32,319
71,104	Furniture & Fittings	At cost	58,544
(58,587)		Accumulated Depreciation	(48,742)
12,517		Net Current Value	9,802
67,705	Leasehold Improvements	At cost	67,705
(63,110)		Accumulated Depreciation	(65,359)
4,595		Net Current Value	2,346
36,490	Photocopier	At cost	19,725
(34,830)		Accumulated Depreciation	(19,725)
1,660		Net Current Value	-
29,746	Office Equipment	At cost	27,111
(27,013)		Accumulated Depreciation	(21,068)
2,733		Net Current Value	6,043
290,722	TOTAL FIXED ASSETS	At cost	269,377
(267,680)		Accumulated Depreciation	(218,867)
\$23,042		Net Current Value	\$50,510

Notes to the Financial Statements

For the Year Ended 30 June 2004

7 RECONCILIATION OF THE NET OPERATING SURPLUS / (DEFICIT) WITH NET CASH FLOWS FROM OPERATING ACTIVITIES FOR THE YEAR	2004 Actual \$	2003 Actual \$
Reported Surplus / (Deficit) For The Year	89,275	93,532
Add Non-Cash Items:		
Depreciation	22,232	17,535
Add Movements In Other Working Capital Items:		
(Increase) / Decrease in Accounts Receivable	(4,582)	2,345
Increase / (Decrease) in Accounts Payable	8,116	37,754
Increase / (Decrease) in Employee Entitlements	(7,100)	7,630
(Increase) / Decrease in Net GST Receivable	6,807	(11,065)
(Increase) / Decrease in Prepayments	(1,967)	850
Add Activities Classified As Investing Activities:		
Loss on disposal	-	350
Net Cash Flow From Operating Activities	\$112,781	\$148,931

8 FINANCIAL INSTRUMENTS

The Broadcasting Standards Authority 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 Broadcasting Standards Authority incurs credit risk from trade debtors, and transactions with financial institutions.

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

The Authority is party to Letters of Credit with Westpac Bank of \$20,000. (2003: \$20,000)

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 Broadcasting Standards Authority does not have any significant exposure to interest rate or foreign currency risk.

9 RELATED PARTY INFORMATION

The Broadcasting Standards Authority is a wholly owned entity of the Crown. The Government provides a major source of revenue (Grant) 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

Analysis of Decisions July 1990 - June 2004

July 2003 - June 2004	Complaints Received: 196	Decisions Issued: 203 ¹
July 2002 - June 2003	Complaints Received: 169	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

July 2003 - June 2004 Basis of Complaint² (2002 - 2003 figures in brackets)

	Total	Good Taste & Decency (including language)	Balance, Fairness and Accuracy
Declined	133 (139)	29 (39)	65 (63)
Upheld (all or in part)	57 (32)	1 (14)	29 (12)
Interlocutory Decisions	3 (11)		
Decisions on Orders	5 (-)		
Declined to Determine ³	5 (8)		
Declined Jurisdiction ⁴	15 (12)		
Complaint Withdrawn	15 (10)		
	Liquor Promotion	Violence	Privacy
Declined	1 (-)	4 (2)	6 (10)
Upheld (all or in part)	- (1)	- (-)	2 (2)
	Discrimination	Protection of Children	Other
Declined	21 (9)	12 (17)	- (-)
Upheld (all or in part)	19 (-)	6 (4)	- (-)

¹ Decisions issued 2000 - 2004 totals include 'declined to determine' category not previously included.

² Categorized by main standard if more than one raised in the complaint.

³ New reporting category.

⁴ Complaints not referred to the Authority as they did not meet the criteria set by the Broadcasting Act 1989.

Decisions by Broadcaster and Programme

	Total	News	Current Affairs	Holmes	Talkback	Documentary	Other
TVNZ							
Declined	79 (71)	10 (14)	5 (2)	13 (7)		6 (3)	45 (45)
Upheld (all or in part)	35 (9)	5 (2)	5 (1)	3 (-)		- (-)	22 (6)
TV3 & C4							
Declined	16 (13)	7 (3)	4 (1)			- (-)	5 (9)
Upheld (all or in part)	11 (3)	8 (-)	1 (1)			- (-)	2 (2)
Sky							
Declined	1 (-)					- (-)	1 (-)
Upheld (all or in part)	1 (-)					- (-)	1 (-)
RNZ							
Declined	8 (18)	2 (5)	4 (2)			- (-)	2 (11)
Upheld (all or in part)	5 (1)	2 (1)	3 (-)			- (-)	- (-)
Other Radio & Television							
Declined	29 (37)	1 (3)			7 (1)	- (-)	21 (33)
Upheld (all or in part)	5 (19)	- (1)			1 (-)	- (-)	4 (18)

Appendix 2

Analysis of Decisions July 2003 - June 2004

Decision No	Name of Complainant	Programme	Nature of Complaint	Decision
2003-055	Prime Minister	<i>3 News Special</i> , TV3	Unfair, Inaccurate	Upheld
2003-056	PM's Chief Press Secretary	<i>3 News Special</i> , TV3	Unfair, Inaccurate	Upheld
2003-057	Life Sciences Network Inc	<i>3 News Special</i> , TV3	Unbalanced, Unfair, Inaccurate	Upheld
2003-058	Yuri Wierda	<i>3 News Special</i> , TV3	Unbalanced, Unfair	Not Upheld
2003-059	David Coy	<i>3 News Special</i> , TV3	Unfair	Upheld
2003-060	I B Owen	<i>3 News Special</i> , TV3	Offensive Interview, Unbalanced, Inaccurate, Unfair	Upheld in Part
2003-061	Janet Rutherford	<i>3 News Special</i> , TV3	Offensive Interview, Failed to Maintain Law and Order, Inaccurate, Unfair, Inappropriately Classified, Deceptive Programme Information, Gratuitous Violence	Not Upheld
2003-062	D A Armstrong	<i>Sunday</i> , item on euthanasia, TVNZ	Unbalanced	Not Upheld
2003-063	P Schaab	<i>Sunday</i> , item on euthanasia, TVNZ	Unbalanced	Not Upheld
2003-064	D A Armstrong	<i>Holmes</i> , item on euthanasia, TVNZ	Unbalanced	Not Upheld
2003-065	P Schaab	<i>Holmes</i> , item on euthanasia, TVNZ	Unbalanced	Not Upheld
2003-066	Jay Kuten	<i>Some of my best friends are Muslims</i> , TVNZ	Unbalanced, Inaccurate, Unfair	Not Upheld
2003-067	G E Williams	<i>Teachers</i> , promo, TVNZ	Offensive Language	Not Upheld
2003-068	Margie Brown	<i>Intrepid Journey</i> , TVNZ	Offensive Language	Not Upheld
2003-069	Carole Bennett	<i>Mercury Lane</i> , promo, TVNZ	Offensive Language	Not Upheld
2003-070	Kevin Nicol	<i>Holmes</i> , item on Possum Bourne's funeral, TVNZ	Breach of Privacy	Not Upheld
2003-071	W M Moore	<i>One News</i> , item about Easter, TVNZ	Offensive, Encouraged Denigration	Not Upheld
2003-072	Soc for Promotion of Community Standards Inc	<i>The Ugly</i> , film, TV4	Offensive Language, Unsuitable for Children	Not Upheld
2003-073	John Wilson	<i>Morning Report</i> item about industrial accidents, RNZ	Unfair	Not Upheld
2003-074	John Wilson	<i>Morning Report</i> news item about industrial accidents, RNZ	Unbalanced, Unfair	Not Upheld
2003-075	CD	<i>Assignment</i> , mental health issues, TVNZ	Breach of Privacy	Upheld Orders - \$1500 compensation to complainant - \$750 contribution to complainant's legal expenses
2003-076	Dr P A Hunter	<i>Special Victims Unit and Crime Scenes Investigation</i> , promos, TV3	Offensive Language, Incorrectly Classified, Unsuitable for Children, Gratuitous Violence	Not Upheld
2003-077 2003-078	Prime Minister Mike Munro	<i>3 News Special</i> , TV3	Orders	Broadcast of Statement, Costs to Crown of \$7,000 Contribution of \$11,000 to complainants' legal costs
2003-079	Life Sciences Network Inc	<i>3 News Special</i> , TV3	Orders	Broadcast of Statement, Costs to Crown of \$3,500
2003-080	David Coy	<i>3 News Special</i> , TV3	Orders	Broadcast of Statement, Costs to Crown of \$3,500
2003-081	I B Owen	<i>3 News Special</i> , TV3	Orders	Broadcast of Statement, Costs to Crown of \$3,500
2003-082	Karena Brown	<i>Coca Cola Chart Show</i> , TVNZ	Encouraged Discrimination	Not Upheld
2003-083	Andrew Rowse	<i>Coca Cola Chart Show</i> , TVNZ	Encouraged Discrimination	Not Upheld
2003-084	Jordan Carter on behalf of NZ Young Labour	<i>Coca Cola Chart Show</i> , TVNZ	Encouraged Discrimination	Not Upheld
2003-085	Jordan Carter on behalf of NZ Young Labour	<i>Coca Cola Chart Show</i> , TVNZ	Encouraged Discrimination	Not Upheld

Decision No	Name of Complainant	Programme	Nature of Complaint	Decision
2003-086	Tony Milne	<i>Coca Cola Chart Show</i> , TVNZ	Encouraged Discrimination	Not Upheld
2003-087	Tony Milne	<i>Coca Cola Chart Show</i> , TVNZ	Encouraged Discrimination	Not Upheld
2003-088	Robin Watson	<i>Tipping the Velvet</i> , promo TVNZ	Offensive, Unsuitable for Children	Not Upheld
2003-089	Bill Leonard	<i>One News</i> , item on war in Iraq, TVNZ	Inaccurate	Not Upheld
2003-090	Colin Wilson	<i>Nine To Noon</i> , item on persecution of Jews in World War II, RNZ	Unbalanced, Inaccurate	Not Upheld
2003-091	Richard James	<i>In Touch with NZ</i> , item on HRT, RNZ	Unbalanced, Inaccurate	Not Upheld
2003-092	Pat & Neil Binnie	<i>3 News</i> , item on school initiation, TV3	Offensive behaviour, Failed to Maintain Law and Order; Unsuitable for Children, Excessive Violence	Not Upheld
2003-093	Frank Rogers	<i>The Last Word</i> , item on power crisis, TVNZ	Unbalanced, Inaccurate	Not Upheld
2003-094	Frank Rogers	<i>The Last Word</i> , item on power crisis, TVNZ	Unbalanced	Not Upheld
2003-095	Transportation Auckland Ltd	Upheld Complaint, <i>91ZM</i> , comments on bus rage on Countdown, TRN	Action Taken Insufficient	Upheld. Order: Broadcast of Statement
2003-096	Transportation Auckland Ltd	Upheld Complaint, <i>91ZM</i> , comments on bus rage on Countdown, TRN	Action Taken Insufficient	Upheld. Order: Broadcast of Statement
2003-097	Thomas Morgan	<i>MoreFM</i> , Wellington, weather forecast, CanWest Radio	Inaccurate	Not Upheld
2003-098	Evan Swale	<i>Lexus Sunday Theatre: Hound of the Baskervilles</i> , promo, TVNZ	Offensive Language, Encouraged Denigration	Not Upheld
2003-099	Deborah Hart	<i>One News</i> , item on events in Gaza, TVNZ	Unbalanced, Inaccurate	Not Upheld
2003-100	Dr Chris Eichbaum	<i>The Last Word</i> , item on law changes, TVNZ	Offensive, Unbalanced, Inaccurate, Unfair	Not Upheld
2003-101	Frank Rogers	<i>The Last Word</i> , item about high-achieving student, TVNZ	Unfair	Not Upheld
2003-102	LTSA	<i>Fair Go</i> , TVNZ	Failed to Maintain Law and Order, Unbalanced, Inaccurate, Unfair	Not Upheld
2003-103	John Anderson	<i>Sunday</i> , item about dog attack, TVNZ	Failed to Maintain Law and Order, Unbalanced, Inaccurate, Unfair	Upheld in Part No Order
2003-104	Rakesh Chand	<i>Voice of Islam</i> , Triangle	Unfair	Not Upheld
2003-105	Rakesh Chand	<i>Voice of Islam</i> , Triangle	Unfair	Not Upheld
2003-106	Simon Boyce	<i>3 News</i> , item about release of paedophile, TV3	Unfair	Not Upheld
2003-107	Dept of Child, Youth & Family Services	<i>20/20</i> , item about Department's care of some children, TV3	Failed to Maintain Law and Order, Breach of Privacy, Unbalanced, Inaccurate, Unfair	Upheld in Part No Order
2003-108	Mark Scott	<i>20/20</i> , statement required by Authority under No: 2003-006, TV3	Inaccurate, Unfair	Not Upheld
2003-109	Ngati Pukenga Iwi	<i>Holmes</i> , item about Wahi Tapu, TVNZ	Unbalanced, Inaccurate, Unfair	Upheld. Orders: Broadcast of Statement, Publication of Statement in Bay of Plenty Times
2003-110	Katherine Rich MP	Upheld complaint about <i>Mana News</i> item about funding by Te Mangai Paho, RNZ	Action Taken Insufficient	Upheld Order: Broadcast of Statement
2003-111	Rodney Hide MP	Upheld complaint about <i>Mana News</i> item about funding by Te Mangai Paho, RNZ	Action Taken Insufficient	Upheld Order: Broadcast of Statement
2003-112	J H Mahoney	<i>Newstalk ZB: Larry Williams Breakfast Hour</i> , TRN	Offensive Language	Not Upheld
2003-113	Chris Strange	<i>Ski Season</i> , TVNZ	Breach of Privacy	Not Upheld
2003-114	Kristian Harang	<i>Reel Life: The Truth about Lesbian Sex</i> , documentary, TVNZ	Offensive Behaviour	Not Upheld
2003-115	ADB Tod	<i>Reel Life: The Truth about Lesbian Sex</i> , Documentary, TVNZ	Offensive Behaviour	Not Upheld
2003-116	Michelle O'Rourke	<i>Reel Life: The Truth about Lesbian Sex</i> , promo, TVNZ	Offensive, Inappropriately Classified, Unsuitable for Children	Not Upheld
2003-117	Michelle O'Rourke	<i>Reel Life: The Truth about Lesbian Sex</i> , promo, TVNZ	Offensive, Inappropriately Classified, Unsuitable for Children	Not Upheld
2003-118	Fay Woodham	<i>Cockstars</i> , documentary TVNZ	Offensive Visuals, Unsuitable for Children	Not Upheld
2003-119	Annette Ward	<i>Messiah 2: Vengeance is Mine</i> , promo, TVNZ	Inappropriately Classified, Excessively Violent	Not Upheld
2003-120	John Nelson	<i>Newstalk ZB: Leighton Smith Morning Show</i> , TRN	Unbalanced, Inaccurate, Encouraged Denigration of Catholics and Muslims	Not Upheld
2003-121	Gul Zaman	<i>Radio Pacific</i> , talkback, TRW	Offensive Comments, Encouraged denigration of Iraqis	Decline to Determine
2003-122	Tim and Rose Lindley	<i>3 News</i> , item about air crash which Mr Lindley survived, TV3	Breach of Privacy	Not Upheld
2003-123	Tim and Rose Lindley	<i>3 News</i> , item about air crash which Mr Lindley survived, TV3	Unfair	Not Upheld
2003-124	Viewers for Television Excellence Inc	<i>One News</i> , item about Lord's Resistance Army in Uganda, TVNZ	Unsuitable for Children, Excessive Violence	Upheld No Order

Decision No	Name of Complainant	Programme	Nature of Complaint	Decision
2003-125	Jeff Gardiner	<i>Perfect Match</i> , TVNZ	Unsuitable for Children	Not Upheld
2003-126	Margo Hepworth	<i>Location, Location, Location</i> , TVNZ	Unfair	Not Upheld
2003-127	Richard Moore	<i>ZM Breakfast</i> , TRN	Offensive Comments	Not Upheld
2003-128	Mujeb Sayed Hydrabadi	<i>Saheri Programme</i> , Radio Tarana	Unfair	Decline to Determine
2003-129	Reg Nichol	<i>Holmes</i> , item about Prostitution Reform Bill, TVNZ	Unbalanced, Unfair	Not Upheld
2003-130	Reg Nichol	<i>Checkpoint</i> , item about Prostitution Reform Bill, RNZ	Unbalanced, Unfair	Not Upheld
2003-131	Reg Nichol	<i>3 News</i> , item about Prostitution Reform Bill, TV3	Unfair	Not Upheld
2003-132	Ross Craig	<i>Newstalk ZB: Paul Holmes Breakfast</i> , TRN	Unbalanced, Inaccurate, Encouraged Denigration of Christians	Not Upheld
2003-133	Barbara Grover	<i>Newstalk ZB: Larry Williams Show</i> , TRN	Offensive, Inaccurate, Encouraged Denigration of Maori MPs	Not Upheld
2003-134	Barbara Grover	<i>Newstalk ZB: Paul Holmes Breakfast</i> , TRN	Offensive, Inaccurate, Encouraged Denigration of Maori MPs	Not Upheld
2003-135	John Tannahill	<i>Newstalk ZB: Paul Holmes Breakfast</i> , TRN	Unfair	Upheld. No Order
2003-136	Kristin Hoskin	<i>Rugby Channel</i> , commentary, SKY	Offensive comment	Not Upheld
2003-137	Peter Damaske	<i>One News</i> , item about World War II, TVNZ	Failed to Maintain Law and Order, Unbalanced, Inaccurate, Unfair	Not Upheld
2003-138	Etana Harrison	<i>The Strip</i> , promo broadcast during 3 News, TV3	Offensive, Inaccurate, Inappropriately Classified	Upheld in Part No Order
2003-139	Etana Harrison	<i>The Strip</i> , promo broadcast during 3 News, TV3	Offensive, Inaccurate, Inappropriately Classified	Upheld in Part No Order
2003-140	Etana Harrison	<i>The Strip</i> , promo broadcast during 20/20, TV3	Offensive, Inaccurate, Inappropriately Classified	Not Upheld
2003-141 to 2003-146	Christopher Banks	<i>Destiny Television: Homosexuality, Religion and God</i> , TVNZ	Action Taken Insufficient on Unfairness Aspects Upheld by Broadcaster; Failed to Maintain Law and Order; Unbalanced, Unfair	Upheld in part Order: Referred Back to Broadcaster
2003-147 to 2003-152	New Zealand Aids Foundation Inc	<i>Destiny Television: Homosexuality, Religion and God</i> , TVNZ	Action Taken Insufficient on Unfairness Aspects Upheld by Broadcaster; Failed to Maintain Law and Order; Unbalanced, Unfair	Upheld in part Order: Referred Back to Broadcaster
2003-153 to 2003-158	Calum Bennachie	<i>Destiny Television: Homosexuality, Religion and God</i> , TVNZ	Action Taken Insufficient on Unfairness Aspects Upheld by Broadcaster; Failed to Maintain Law and Order; Unbalanced, Unfair	Upheld in part Order: Referred Back to Broadcaster
2003-159	Michael Beedell	<i>The Book Group</i> , TVNZ	Offensive Behaviour	Not Upheld
2003-160	D A Armstrong	<i>Holmes</i> , item about Death with Dignity Bill, TVNZ	Unbalanced	Not Upheld
2003-161	P Schaab	<i>Holmes</i> , item about Death with Dignity Bill, TVNZ	Unbalanced	Not Upheld
2003-162	Ministry of Health	<i>Nine To Noon</i> , item about hospital treatment, RNZ	Unbalanced, Unfair, Inaccurate	Upheld Order: Broadcast of Statement
2003-163	Dr Colin Feek	<i>Nine To Noon</i> , item about hospital treatment, RNZ	Unbalanced, Unfair, Inaccurate	Upheld Order: Broadcast of Statement
2003-164	Maxwell Ritchie	<i>Midday Report</i> , item about Iraq, RNZ	Inaccurate	Upheld. No Order
2003-165	Jean Lattin	<i>Fight for Life</i> , TV3	Offensive comment	Not Upheld
2003-166	Eardley Dijkstra	<i>Fight for Life</i> , TV3	Offensive comment	Not Upheld
2003-167	Margaret Kirk	<i>Sunday</i> , item about Dr Richard Gorringe, TVNZ	Unbalanced, Unfair	Not Upheld
2003-168	Viewers for Television Excellence Inc	<i>One News</i> , item about actor, TVNZ	Unsuitable for Children Excessive Violence	Not Upheld
2003-169	Lynley Hood	<i>Edwards at Large</i> , TVNZ	Unbalanced, Unfair	Not Upheld
2003-170	Rodney Hide MP	<i>Edwards at Large</i> , TVNZ	Unbalanced	Not Upheld
2003-171	Rodney Hide MP	<i>Edwards at Large</i> , TVNZ	Action Taken on Aspect Upheld by Broadcaster	Not Upheld
2003-172	Ron Chippindale	<i>Secret New Zealand</i> , item about DCIO crash on Mt Erebus, TVNZ	Unbalanced, Inaccurate, Unfair	Not Upheld
2003-173	Milton Cassidy	<i>Newstalk ZB: Larry Williams Drive Show</i> , TRN	Encouraged Denigration	Not Upheld
2003-174	Sarah Smith	<i>Newstalk ZB: Paul Holmes Breakfast</i> , TRN	Action Taken on Aspects Upheld by Broadcaster; Unbalanced, Unfair, Inaccurate	Not Upheld
2003-175	John Lee	<i>Newstalk ZB: Paul Holmes Breakfast</i> , TRN	Action Taken on Aspects Upheld by Broadcaster	Not Upheld
2003-176	Sam Reddy	<i>Newstalk ZB: Paul Holmes Breakfast</i> , TRN	Action Taken on Aspects Upheld by Broadcaster	Not Upheld
2003-177	Terry Evans	<i>Newstalk ZB: Paul Holmes Breakfast</i> , TRN	Action Taken on Aspects Upheld by Broadcaster	Not Upheld
2003-178	Walter Freitag	<i>Newstalk ZB: Paul Holmes Breakfast</i> , TRN	Action Taken on Aspects Upheld by Broadcaster	Not Upheld
2003-179	Kathryn Walls	<i>Newstalk ZB: Paul Holmes Breakfast</i> , TRN	Action Taken on Aspects Upheld by Broadcaster	Not Upheld

Decision No	Name of Complainant	Programme	Nature of Complaint	Decision
2003-180	Nga Aho Whakaari	<i>Newstalk ZB: Paul Holmes Breakfast</i> , TRN	Action Taken on Aspects Upheld by Broadcaster	Not Upheld
2003-181	Denise Hesson	<i>Newstalk ZB: Paul Holmes Breakfast</i> , TRN	Action Taken on Aspects Upheld by Broadcaster; Unbalanced, Failed to Maintain Law and Order	Not Upheld
2003-182	Colin McGregor	<i>Newstalk ZB: Paul Holmes Breakfast</i> , TRN	Action Taken on Aspects Upheld by Broadcaster	Not Upheld
2003-183	Brian Stephenson	<i>Newstalk ZB: Paul Holmes Breakfast</i> , TRN	Action Taken on Aspects Upheld by Broadcaster; Failed to Maintain Law and Order	Not Upheld
2003-184	W Williams	<i>Holmes</i> , Use of Archival footage of haka, TVNZ	Inaccurate, Unfair	Not Upheld
2003-185	Simunovich Fisheries Ltd	<i>Assignment</i> , application for production of documents, TVNZ	Interlocutory Decision	Application Granted in Part
2003-186	Peter Simunovich	<i>Assignment</i> , application for production of documents, TVNZ	Interlocutory Decision	Application Granted in Part
2003-187	Vaughan Wilkinson	<i>Assignment</i> , application for production of documents, TVNZ	Interlocutory Decision	Application Granted in Part
2004-001	Doug Clayton	<i>Voice of Islam</i> , Triangle	Encouraged Denigration	Upheld. No Order
2004-002	John Burke	Upheld complaint about <i>Holmes</i> item on rugby history, TVNZ	Action Taken Insufficient	Not Upheld
2004-003	Simon Boyce	<i>Holmes</i> , item about eviction, TVNZ	Unfair	Upheld. No Order
2004-004	MD	<i>Police Ten 7</i> , TVNZ	Breach of Privacy	Not Upheld
2004-005	Geoff New	<i>Fair Go</i> , TVNZ	Offensive Behaviour, Unsuitable for Children	Not Upheld
2004-006	Vijaykumar Patel	<i>Yodohki Barrat</i> , Access Radio, Wellington	Promotion of Liquor	Decline to Determine
2004-007	Rudy Huetting	<i>Emmanuelle 7</i> , film, SKY	Offensive, Rape Scene Not Treated with Discretion	Upheld. No Order
2004-008	Gregory Wicksteed	<i>Outspoken</i> , RNZ	Unbalanced	Not Upheld
2004-009	Kevan Moore	<i>Give It a Whirl</i> , TVNZ	Inaccurate, Unfair	Upheld in Part No Order
2004-110	Garry Hooker	<i>Face to Face With Kim Hill</i> , TVNZ	Unbalanced, Unfair	Not Upheld
2004-011	Garry Hooker	<i>Holmes</i> , item about Kofi Annan, TVNZ	Failed to Maintain Law and Order; Unbalanced, Inaccurate	Decline to Determine
2004-012	Irene Burns	<i>One News</i> , item about murderer, TVNZ	Insensitive	Decline to Determine
2004-013	Edwin Stranaghan	<i>Coronation Street</i> , TVNZ	Encouraged Denigration, Excessive Violence	Not Upheld
2004-014	Edwin Stranaghan	<i>Coronation Street</i> , TVNZ	Encouraged Denigration, Excessive Violence	Not Upheld
2004-015	Alan Payne	<i>Eating Media Lunch</i> , TVNZ	Offensive Behaviour	Not Upheld
2004-016	Janet Hoffman	<i>Eating Media Lunch</i> , TVNZ	Offensive Behaviour	Not Upheld
2004-017	Philip Smits	<i>Eating Media Lunch</i> , TVNZ	Offensive Behaviour	Not Upheld
2004-018	G J O'Neill	<i>Eating Media Lunch</i> , TVNZ	Offensive Behaviour	Not Upheld
2004-019	The Warehouse	<i>One News</i> , items about heaters, TVNZ	Unbalanced, Inaccurate, Unfair	Upheld in Part No Order
2004-120	Adfit Membership Services Ltd	<i>Fair Go</i> , item about gym memberships, TVNZ	Unbalanced, Inaccurate, Unfair	Upheld in Part Order: Broadcast of Statement
2004-021	Lindsay Eagle	<i>One News</i> , item about hunters, TVNZ	Inaccurate, Unfair	Not Upheld
2004-022	Valerie James	<i>Morning Report</i> , item on sugar, RNZ	Unbalanced, Inaccurate	Not Upheld
2004-023	Elaine Hadfield	<i>Media Watch</i> , RNZ	Offensive Language	Not Upheld
2004-024	David Ronalds	<i>I Dreamed of Africa</i> , film, TVNZ	Offensive, Failed to maintain law	Not Upheld
2004-025	David Porter	<i>How's Life</i> , TVNZ	Offensive, Failed to Maintain Law and Order, Unsuitable for Children	Not Upheld
2004-026	Acclaim Otago Inc	<i>How's Life</i> , TVNZ	Offensive, Unfair	Not Upheld
2004-027	John Lawson	<i>One News</i> , item about GE Moratorium, TVNZ	Unbalanced	Not Upheld
2004-028	James Stevenson	<i>Expose: The Secret Policeman</i> , TVNZ	Failed to Maintain Law and Order	Not Upheld
2004-029	Diane Yeldon	<i>DNZ: Mental Breakdown</i> , documentary, TVNZ	Unbalanced, Inaccurate, Unfair	Not Upheld
2004-030	Fiona Graham	<i>That Seventies Show</i> , TV3	Offensive Language, Unsuitable for Children	Not Upheld
2004-031	Fiona Graham	<i>60 Minutes</i> , item about celebrity, TV3	Offensive Language, Unsuitable for Children	Not Upheld
2004-032	Fiona Graham	<i>60 Minutes</i> , item about school teacher, TV3	Offensive Language, Unsuitable for Children	Not Upheld
2004-033	Mainland Television Ltd	<i>Classic Hits 89.4FM</i> , Nelson, TRN	Offensive Language, Unfair	Not Upheld
2004-034	Chris Baker	<i>Radio Sport</i> , TRN	Offensive Language, Unfair	Not Upheld
2004-035	Daniel Gardiner	<i>Radio Pacific</i> , TRW	Encouraged Discrimination, Inaccurate, Unfair	Not Upheld

Decision No	Programme	Nature of Complaint	Decision
2004-036	David Mitchell	<i>Sunday</i> , item about foreshore and seabed, TVNZ	Unbalanced, Inaccurate, Gratuitous Violence Upheld in Part Order: Broadcast of Statement
2004-037	Ewan Morris	<i>Sunday</i> , item about foreshore and seabed, TVNZ	Unbalanced, Inaccurate Upheld in Part Order: Broadcast of Statement
2004-038	Northern Inshore Fisheries Ltd	<i>Sunday</i> , item about dolphins, TVNZ	Unbalanced, Unfair Upheld Orders: Broadcast of Statement \$2,000 Costs to complainant
2004-039	C B Young	<i>Sunday</i> , item about dolphins, TVNZ	Unbalanced, Unfair Upheld Orders: Broadcast of Statement
2004-040	David Gall	<i>One News</i> , item about hui, TVNZ	Inaccurate, Unfair Upheld Order: Broadcast of Statement
2004-041	Jon Carapiet	<i>Holmes</i> , item about GE moratorium, TVNZ	Inaccurate, Unfair Upheld in Part No Order
2004-042	V J Bucknell	<i>Father Ted</i> , TVNZ	Unfair Not Upheld
2004-043	S L Thirlwall	<i>Holmes</i> , item about surgeon, TVNZ	Offensive, Unbalanced, Inaccurate, Unfair Not Upheld
2004-044	Alvin Allan	<i>Ultimate Force</i> , promo TVNZ	Offensive Behaviour Not Upheld
2004-045	Maxine Arnold	<i>Newstalk ZB</i> , TRN	Offensive, Unbalanced, Unfair Not Upheld
2004-046	Bert Klaassen	<i>Believe Nothing</i> , TVNZ	Offensive, Unfair Not Upheld
2004-047	K R MacDonald	<i>Radio Sport</i> , TRN	Breach of Privacy Not Upheld
2004-048	Simon Delahunt	<i>One News</i> , item about Iraq, TVNZ	Unbalanced, Inaccurate Not Upheld
2004-049	AB	<i>One News</i> , item about alleged police rape, TVNZ	Breach of Privacy Not Upheld
2004-050	AB	<i>One News</i> , item about alleged police rape, TVNZ	Unfair Not Upheld
2004-051	Don J Picken	<i>Holmes</i> , item on Winston Peters MP and Simunovich Fisheries, TVNZ	Unbalanced, Inaccurate, Unfair Not Upheld
2004-052	John Marchioni	<i>Holmes</i> , item on Winston Peters MP and Simunovich Fisheries, TVNZ	Unbalanced, Inaccurate, Unfair Not Upheld
2004-053	Tom Frewen	Upheld complaint about <i>Grassroots Business</i> , TVNZ	Action Taken Insufficient Not Upheld
2004-054	Tom Frewen	<i>Grassroots Business</i> , TVNZ	Failed to Distinguish Programme and Advertising Material Not Upheld
2004-055	Stuart Lowery	<i>Newstalk ZB</i> , news item about Dr Brash, TRN	Inaccurate Not Upheld
2004-056	Debra McCarthy	<i>The Mummy Returns</i> , promo, TV3	Inappropriately Classified Upheld No Order
2004-057	Debra McCarthy	<i>Going Straight</i> promo, TV3	Inappropriately Classified Upheld No Order
2004-058	A M Woods	<i>Bootylicious</i> promo, TVNZ	Offensive, Inappropriately Classified Upheld in Part No Order
2004-059	Alexander Johnston	<i>DNZ: Speed Thrills</i> , documentary, TVNZ	Encouraged law breaking Not Upheld
2004-060	Richard and Suzanne Stancombe	<i>Coke Countdown</i> , TVNZ	Offensive music video Not Upheld
2004-061	Doreen Holding	<i>Serial Mom</i> , TVNZ	Offensive Language Not Upheld
2004-062	Jay Kuten	<i>One News</i> , item about Middle East, TVNZ	Unbalanced, Inaccurate, Unfair Not Upheld
2004-063	Michael O'Callaghan	<i>Threat</i> , song, Radio Active	Offensive Lyrics Not Upheld
2004-064	I B Owen	Referral back by High Court of Aspect of <i>3 News Special</i> , TV3	Balance Aspect Upheld
2004-065	GAP – The Business and Professionals Association Inc	<i>Radio Pacific</i> , TRN	Encouraged Discrimination Not Upheld
2004-066	GAP – The Business and Professionals Association Inc	<i>Radio Pacific</i> , TRN	Unbalanced Not Upheld
2004-067	Ministry of Social Development	<i>One News</i> , item about WINZ, TVNZ	Unbalanced, Inaccurate, Unfair Upheld Order: Broadcast of Statement
2004-068	Ken Francis	<i>Spooks</i> , TVNZ	Offensive Language Not Upheld
2004-069	Nelson City Council	<i>Issues</i> , Mainland Television	Inaccurate, Unfair Upheld in Part No Order
2004-070	BA	<i>One News</i> item about MPDT hearing, TVNZ	Breach of Privacy Upheld Order: Compensation \$1500