

BSA ANNUAL REPORT 2009 /// TE MANA
WHANONGA KAIPĀHO TE PŪRONGO Ā-TAU 2009

BSA

Broadcasting Standards Authority
Te Mana Whanonga Kaipāho

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MEMBERS

JOANNE MORRIS OBE, LLM (HONS)

Joanne Morris has been chair of the BSA since October 2003, and was reappointed for a further three-year term in 2006. Formerly an academic lawyer and law commissioner, Joanne was a member of the BSA for five years from its establishment in 1989. Joanne is also a member of the Waitangi Tribunal, a position she has held for 20 years. She and her husband have two teenage children and live in Wellington.

TAPU MISA

Tapu Misa joined the BSA in December 2002, and was reappointed for a further three-year term in 2007. Tapu has worked for the *New Zealand Herald*, *More Magazine*, *North & South*, and *Mana Māori Media*, and has also served on a number of charitable trusts, with a particular focus on educational achievement and the media portrayal of Māori and Pacific people. She currently writes a weekly column for the *New Zealand Herald*. Tapu lives in Auckland with her husband and three children.

MARY ANNE SHANAHAN

Mary Anne joined the BSA in June 2009. She obtained an LLB from Auckland University in 1980. She subsequently completed a Bachelor of Arts (BA) in 1989 and a Diploma of Business (Finance) at the University of Auckland 1995.

Mary Anne has practiced in New Lynn in West Auckland for 28 years and was appointed a Notary Public in 1993. She has also served on the Auckland Law Society Disciplinary committee for the past 10 years which deals with complaints about legal professional and ethical standards. Mary Anne has been involved in a number of community groups over the years and is currently a trustee of the Odyssey House Trust in Auckland which is concerned with the rehabilitation of drug and alcohol dependants. Mary Anne is married with two school aged children. Her husband is an airline pilot with Ngati Toa affiliations.

PAUL FRANCE

Paul France was appointed in December 2003 after consultation by the Minister with the broadcasting industry. 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. He is chair of the Television Local Content Group. Paul is married, has four grandchildren, and lives in the Bay of Islands.

VISION TE MATAKITETANGA

Fairness and freedom in broadcasting
Te tika me te wātea o te tangata i te ao pāpāho

MISSION NGĀ WHĀINGA

To promote fairness and freedom in broadcasting through impartial complaints determination, useful research and effective communication
He whakatairanga i te tika me te wātea o te tangata i te ao pāpāho mā ngā mahi whakawā whakapae tōkeke, mā te rangahau whai take, me ngā mahi whakawhiti kōrero whai hua

CHAIR'S REPORT

This is a time of significant change and dynamism for the BSA, which celebrates its 20th anniversary this year. The upward trend in the number of complaints received has continued this year. Among them was a group of particularly complex, related complaints whose determination required the BSA to hold additional meetings. We were pleased to conclude the review of the Free-to-Air Code of Broadcasting Practice. We have continued our commitment to undertake relevant, practical research and to inform stakeholders and the public about our activities.

Two sayings capture the feelings around the BSA board table this year. The first is Chaucer's "all good things must come to an end". For us, this refers to the five and a half years of unchanged membership of the four-person BSA, from December 2003 until June 2009. The "good thing" about this was the opportunity it gave us as a group (and also as individuals) to hone the skills of quasi-judicial decision-making and governance that are essential to the BSA's role. On the downside, there was a risk that our familiarity with one another and our role would lead us into the trap of "group-think" or to become complacent, but we strove to avoid that. I'm proud to say that during the years that Tapu Misa, Diane Musgrave, Paul France and I have been the BSA, we have done our work with thoughtfulness, passion and dedication.

The other apt saying is Benjamin Disraeli's "Change is inevitable, change is constant". At the end of this year Diane Musgrave's term came to an end and the terms of the three remaining long-serving members expire within the next ten months. Replacing Diane is Mary Anne Shanahan, an Auckland-based lawyer with considerable experience in tribunal work, on boards and with community groups. Mary was appointed after consultation by the Minister of Broadcasting with representatives of public interest groups. We are very pleased to welcome Mary Anne to the BSA.

Change can be a positive and powerful thing, especially when it is undertaken with a sound awareness of the past and a keen interest in the future. With that in mind we have spent time this year looking back at what the BSA has accomplished over the past six years and looking forward to the challenges it faces. Our aim is to distil the key lessons of the past in order to convey them to our successors. We are happy to report that the BSA is in a strong position to tackle the future, both financially and in terms of its infrastructure.

At a recent meeting with broadcasters, the BSA's long-serving members were asked to identify what we thought were notable changes during the past six years in the BSA's work or the broader environment in which it operates.

"WE UNDERSTAND THAT BROADCASTING IS BECOMING MORE FRAGMENTED, MAKING AN ALREADY COMPETITIVE ENVIRONMENT EVEN MORE CHALLENGING."

First, we identified the depth of understanding that we have gained of the Bill of Rights Act's application to the BSA's work. While we believe we have always operated consistently with the Act, the transparent Bill of Rights analysis that we now include in our decisions has improved the quality of our decision-making and, we hope, New Zealanders' appreciation of free speech and of other interests (such as privacy) that may legitimately restrict free speech.

Second, we identified as a notable development, our articulation over the past six years of the application of broadcast standards to talkback and talk radio. Perhaps the nature of those programmes has changed in the meantime too. Whatever the forces at play, we are satisfied that as a result of a series of BSA decisions, it is now much clearer for all concerned when talk radio will be subject to the accuracy and controversial issues (balance) standards, and what kind of insults levelled at an individual or organisation will breach the fairness standard.

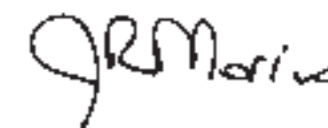
Third, we identified insights we have obtained as a result of certain BSA decisions being appealed to the High Court (this is a relatively rare event: on average fewer than 2% of our decisions are taken on appeal, most usually by the broadcaster). The appeal is determined by a High Court judge and - despite the existence of the Court of Appeal and the Supreme Court - there is no further appeal from the High Court judge's decision. For example, it seems there is a greater willingness now for a High Court judge to substitute his or her own decision for that of the BSA, rather than sending the matter back to the BSA for renewed consideration.

We have spent considerable time over the past years looking to the future. We understand that broadcasting is becoming more fragmented, making an already competitive environment even more challenging. We have undertaken research, and will continue to do so, in order to predict with confidence how broadcasting standards might best serve public needs in this new media world. This is an exciting time for broadcasting and it is especially important that the BSA's membership is well equipped to meet the challenges ahead.

Many thanks go to my fellow members who have served over the course of the year, Tapu Misa, Diane Musgrave, Paul France and Mary Anne Shanahan.

On behalf of the BSA, I thank our dedicated staff for their high-quality work and "can do" approach.

Finally, I acknowledge the positive relationships we have with our stakeholders and especially thank Rick Friesen (Television Broadcasters' Council), David Innes (Radio Broadcasters Association), George Bignell (Radio NZ), Dianne Martin, Andrea Fasching and David Lazarus (TVNZ), and Clare Bradley (MediaWorks) for their work on complaints, code reviews and other issues. We also appreciate the support we receive from the Ministry for Culture and Heritage.



Joanne Morris, OBE, **Chair**

CHIEF EXECUTIVE'S REPORT

Kia ora. Talofa. Fakaalofa lahi atu. Assalamu alaikum. Giday.

These greetings are in some of the languages that you will find on our website – te Reo Māori, Samoan, Niuean, Somali and English. We provide our How to Complain information in a variety of languages because we want to ensure this key part of our system is as accessible as possible. Accessibility and ease of process matter to us because we take our role as a public organisation very seriously and we aim to provide a service that can be used by all.

COMPLAINTS AND CODE REVIEWS

The determination of complaints relating to alleged breaches of broadcasting standards is our key function. Once again we have dealt with complaints on a wide variety of topics including diabetes, global warming, euthanasia, child trafficking, gift baskets, beer brewing, cannibalism, grass fertiliser, oral sex and weight loss. A detailed discussion of complaints determination can be found in the Legal Manager's report.

Our broadcasting standards system is underpinned by four codes of practice – Free-to-Air Television, Pay Television, Radio, and Election Programmes – each of which is reviewed every five years to ensure it remains relevant. This year discussions concluded over the revision of the Free-to-Air Television Code which had been commenced last year. The revised code came into effect on 1 July 2009. One significant change was in the Accuracy standard. Previously it stated that:

News and current affairs and other factual programmes must be truthful and accurate on points of fact, and be impartial and objective at all times.

This requirement was absolute and provided no leeway for honest or immaterial mistakes. The revised standard provides that:

Broadcasters should make reasonable efforts to ensure that news, current affairs and factual programming:

- is accurate in relation to all material points of fact; and/or
- does not mislead.

The same change had been made in the Radio Code twelve months earlier. We are confident the revised standard will provide broadcasters with more flexibility without disadvantaging viewers.

The BSA would like to thank all the broadcasters involved in the review process as well as the interested parties who contributed to the public discussion of the Code. As is our practice the revised Free-to-Air Code was published in both English and te Reo Maori.

RESEARCH

Our research goal is to 'provide increased information and understanding to enhance decision making on formal complaints, develop codes and advisory opinions and/or improve understanding of environmental issues relevant to the Authority'. All our research is available to download, free of charge, from our website.

VIOLENCE

There are standards relating to violence in the Free-to-Air Television and Pay Television Codes of Broadcasting Practice. The Office of Film and Literature Classification (OFLC) is also tasked with making classification decisions concerning violent content. It made sense, therefore, for both organisations to partner on research that examined how violence is perceived. In *Viewing Violence: Audience Perceptions of Violent Content in Audio-Visual Entertainment* we talked to 117 people, teenagers aged 14+ and adults, about their opinions on and tolerance of violence in the content they view. We were primarily focussed on television, films and DVDs but also asked questions concerning the internet and mobile devices. The study was carried out by research agency Colmar Brunton.

The research was specifically designed to explore comfort and discomfort with violent depictions, whether different sections of the public have different tolerance levels, whether people think that viewing violence causes harm and how context influences responses to violence.

"ACCESSIBILITY AND EASE OF PROCESS MATTER TO US BECAUSE WE TAKE OUR ROLE AS A PUBLIC ORGANISATION VERY SERIOUSLY AND WE AIM TO PROVIDE A SERVICE THAT CAN BE USED BY ALL"

We showed participants a range of clips that contained violent scenes and asked them to rate the degree of violence for each using a three-point scale – low, serious or exceptionally strong.

Gender and age had the most significant effects on how participants perceived the violent content. Women participants were more likely to perceive harmful effects than men. Younger teenagers appeared to display less ability to analyse the context of the violence than older teenagers and adults.

Participants thought there were a variety of harms, for young people in particular, from viewing material not suitable for their age and they were easily able to define what was appropriate for mature audiences to view and what was not appropriate for younger audiences.

MĀORI WORLDVIEWS

In 2005 the BSA published *The Portrayal of Māori and Te Ao Māori in Broadcasting: the foreshore and seabed issue*, a largely qualitative study of an issue of particular importance for Māori – the government's proposal to change the law on rights in the foreshore and seabed. The report raised the question of whether current broadcasting standards adequately reflect Māori realities, concerns and interests. This year the BSA sought to begin further discussion of this question.

Māori Worldviews and Broadcasting Standards: What Should be the Relationship? was released in April 2009. The discussion paper asked whether there is a problem with the standards or how they are being interpreted.

The BSA has received only a small number of complaints relating to Māori concerns. Therefore, the discussion paper pointed out that it is difficult to draw any firm conclusions about the way the BSA has interpreted broadcasting standards with respect to Māori issues. However, it examined significant BSA decisions dealing with Māori issues and, in particular, considered the tension between the Māori concept of privacy and the BSA's Privacy Principles.

The paper notes that any efforts the BSA makes to promote positive coverage of Māori, and indeed other minority groups in New Zealand, must be within its statutory power, which is defined by the Bill of Rights and the Broadcasting Act. The paper also looks at how these issues are dealt with by other jurisdictions, including Canada.

OTHER RESEARCH

We commissioned Mobius Research and Strategy to carry out research on public attitudes towards content classifications and warnings on both free-to-air and pay TV. The fieldwork was completed in late 2008 and we presented the initial results to broadcasters in the early part of 2009. It is important for us to engage with broadcasters at all stages of our research to ensure their input and feedback can be taken into account. The report was due to be released by March this year but was not finally published until after the current reporting period. The results will be covered in next year's annual report.

In February 2009 we completed the fieldwork for the qualitative, observation-based study which follows up our 2008 study *Seen and Heard: Children's Media Use, Exposure and Response*. This report was due to be published by 30 June but it too was released outside the reporting period.

This year we have also commissioned a study on 'reality' television. The study will take a 360° view of a selection of reality based shows, looking at the experiences of participants, the aims of the producers and broadcasters, and the opinions of the viewing public. This study is due to be published by 30 June 2010.

INFORMATION

Historically we had provided our key 'How to Complain' information in English and te Reo Māori. Last year we translated this into eight further languages – Arabic, Traditional Chinese, Cook Island Maori, Khmer, Korean, Punjabi, Samoan and Tongan – and this year we added Niuean, Somali and Vietnamese. We were pleased to see this type of work recognised this year when the Human Rights Commission acknowledged that the BSA is one of only a small number of local and central government agencies providing information in the Samoan language.

This year we also reviewed both our website and 0800 phone service to gauge how they were working and how they could be improved. The feedback was that while the website in particular was useful, the public and broadcasters want as much information available online as possible. We are using this feedback to upgrade both services and will relaunch them in the first half of 2010.

COMMUNITY ADVISORY PANEL

In 2006 we brought together a Community Advisory Panel (CAP), a ten-person group of New Zealanders who were informed about, and interested in, the issues that we grapple with. Since that time we have met with the CAP at least twice a year. The CAP has assisted us in creating a series of information-based activities.

One activity this year was a public awareness campaign designed to reach audiences who might not be reached by more mainstream forms of communication. To achieve this we ran a bus-based poster campaign in Auckland and Wellington. The posters - in Chinese, Samoan and English - reminded caregivers that AO (Adults Only) time begins at 8:30pm on free-to-air television. Posters were placed from December 2008 until April this year. Informal feedback from the campaign has been positive.

This year we also reviewed the operation of the CAP. There had been several changes to the group as members were unable to continue to take part due to other commitments. The decision was made to not proceed further with the CAP at this time but to continue using the lessons learned from this consultation exercise. The BSA would like to sincerely thank all the members of the CAP for their service over the past three years - Tim Cadogan, Fraser Campbell, Anna Carter, Efeso Collins, Liz Hirst, Huia Lloyd, Raj Mundi, Lynda Park, Jessica Ralph and Rob Tuwhare.

GENERAL MANAGEMENT

Like many organisations this year we have faced a variety of challenges including working in an environment of static or shrinking budgets. We have a small staff and we have experienced an increase in complaints numbers for the second year running, and a continuation of labour-intensive, complex complaints. However, we are in our sixth year of carrying out our work without increasing the load on the taxpayer and we believe we deliver a top quality service that is exceptional value for money.

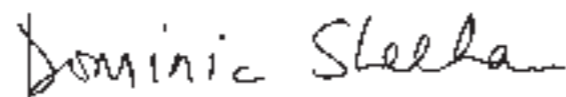
GOOD EMPLOYER

The BSA is committed to being a good employer. We are dedicated to maintaining a working environment that demonstrates our continuing commitment to the principles of equal employment opportunities (EEO). We value diversity and operate a zero tolerance policy towards discrimination. We offer a family friendly workplace, provide training and reasonable benefits to support staff development and wellbeing and place an emphasis on work/life balance. Our policies are reviewed annually and input is sought from all staff during the review.

CONCLUSION

The BSA exists to serve the public and to support broadcasters in fulfilling their obligations under the Broadcasting Act and the Codes of Broadcasting Practice. I would like to acknowledge all those who have 'had a say' by using our service and all the broadcasters who continue to take their responsibilities seriously. Thank you also to all those who have given advice, services or support to the BSA in the past twelve months.

I would like to note my thanks and appreciation to the members of the BSA board. We staff members have the opportunity to see the BSA members in action and they deserve to be commended for the dedication and wisdom they bring to decision making. I also want to highlight the hard work of our outstanding staff. We all look forward to continuing to work for the public in the year ahead.

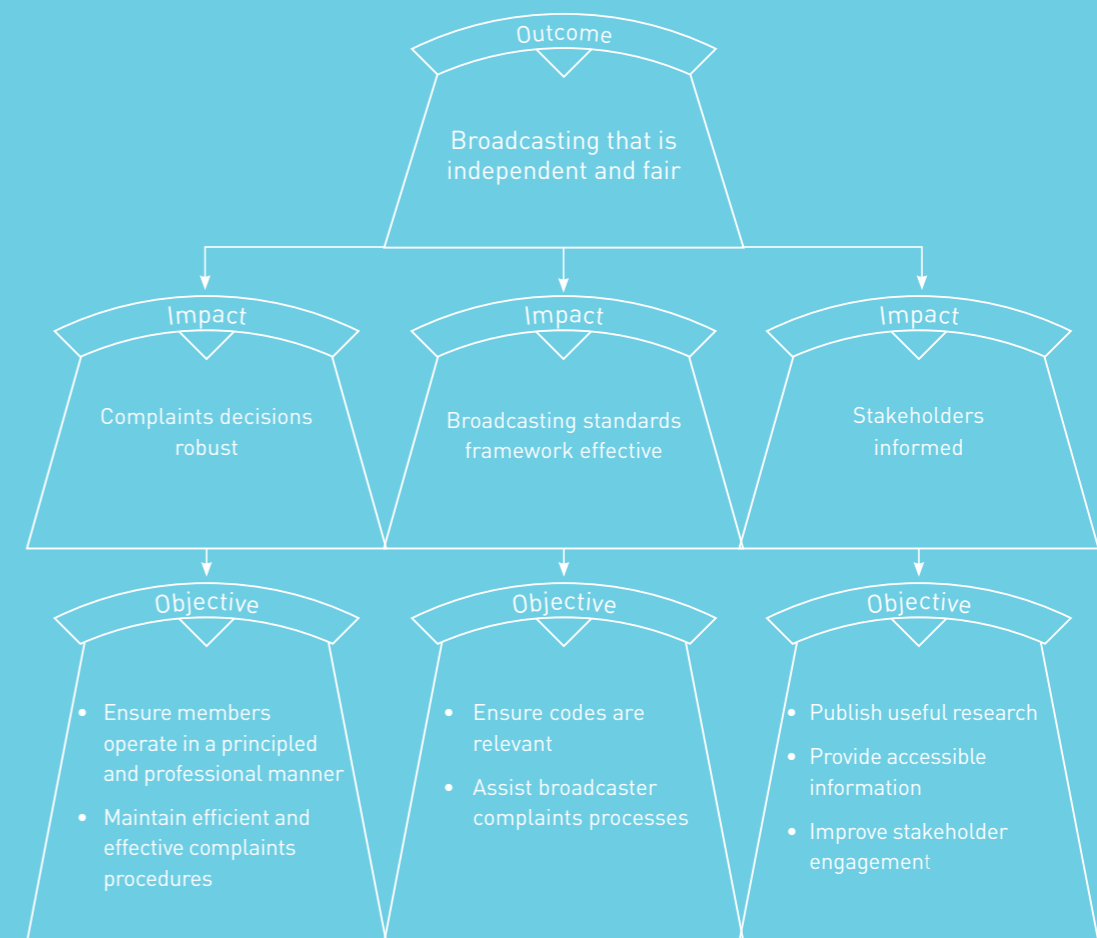


Dominic Sheehan, Chief Executive

THE INFORMATION CONTAINED IN THIS ANNUAL REPORT DESCRIBES OUR ACHIEVEMENTS DURING THE PAST YEAR IN THREE KEY AREAS: COMPLAINTS DETERMINATION, THE BROADCASTING STANDARDS FRAMEWORK AND STAKEHOLDER INFORMATION.

BSA OUTCOMES FRAMEWORK

The following table from the BSA's 2008-2011 Statement of Intent illustrates our goals.



LEGAL MANAGER'S REPORT

COMPLAINTS SUMMARY

	2004/05	2005/06	2006/07	2007/08	2008/09
Complaints Received	184	153	131	148	162
Total Decisions	214	156	125	139	151
Upheld (all or in part)	40	19	27	40	25
Not Upheld	166	127	94	95	124
Interlocutory Decisions	1	4	0	2	0
Declined to Determine	5	5	3	2	2
Declined Jurisdiction	2	1	1	0	0
Orders	14	8	13	19	6
Practice Notes	-	1	2	2	2
Decisions issued within 20 working days	84%	100%*	100%	100%	100%

* From 2005/06 this measure was assessed using different criteria.

DECISIONS OVERVIEW

This year the BSA issued 151 decisions (compared to 139 in the previous twelve months) and we received 162 complaints (compared to last year's 148). This 10% increase in complaints continues the upswing in referred complaints experienced in the 2007-2008 year.

Of the 151 decisions issued:

- 83% (125 decisions) concerned television programmes (compared with 82% or 114 in 2008)
- 17% (26) concerned radio broadcasts (18% or 25 in 2008)
- 17% of complaints (25) were upheld in full or in part (29% or 40 in 2008)
- 22 of the 25 upheld decisions concerned television broadcasts; 3 concerned radio (32 of 40 for television and 8 for radio in 2008)
- 66% of decisions concerned news, current affairs and talk radio (70% in 2008)

On television, the majority of complaints continue to concern news and current affairs. The most complained about programmes, for example, are *One News* (24 complaints, 2 upholds), *3 News* (13 complaints, 1 uphold), *Close Up* (12 complaints, 2 upholds) and *Breakfast* (11 complaints, 1 uphold). Talk/talkback continued to dominate among radio complaints – 14 of the 26 radio complaints related to this genre.

The tables in Appendix I to this report give a full overview of the year's complaints statistics.

CLASSIFICATION OF PROGRAMMES AND PROMOS

Our research has shown us that viewers believe that warnings and classifications are key parts of the information they need to guide their own viewing and the viewing of people they have responsibility for. This year the BSA has noticed an increase in complaints about the classification of programmes and promos by free-to-air television broadcasters. Many of these complaints have concerned programmes or promos which were shown during children's viewing times (up to 8.30pm).

The Free-to-Air Code of Broadcasting Practice requires broadcasters to appropriately classify programmes, display classification information and adhere to the timebands set out in the Code. News and current affairs programmes are, by their nature, unclassified although are still subject to some expectations concerning the use of warnings.

Appendix I to the Free-to-Air Television Code sets out the three main classifications as follows:

G – General

Programmes which exclude material likely to be unsuitable for children. Programmes may not necessarily be designed for child viewers but should not contain material likely to alarm or distress them.

PGR – Parental Guidance Recommended

Programmes containing material more suited for mature audiences but not necessarily unsuitable for child viewers when subject to the guidance of a parent or an adult.

AO – Adults Only

Programmes containing adult themes and directed primarily at mature audiences.

Shortland Street

This year, the BSA upheld complaints that three episodes of *Shortland Street* were incorrectly classified for the programme's 7pm timeslot.

The first complaint, Turner and TVNZ (2008-112), concerned an episode involving one of the central characters, Dr Craig Valentine, fighting with members of a gang who had been ordered to pursue him. Dr Valentine grabbed one of the men by his shoulders and hit his head on a rock on the ground. He was later hit with a baseball bat, although the blow was not shown on screen, and was then shown bruised, bloodied and unconscious in the front passenger seat of his car. The car was set alight, and Dr Valentine could be seen through the passenger window as the flames started rising outside the car. The episode was preceded by a warning recommending parental guidance due to the violent content.

A majority of the BSA considered that the violence in this episode of *Shortland Street* was unsuitable for children even when supervised by an adult, and therefore the episode should have received a higher classification than PGR. The majority found that the theme was likely to frighten and disturb child viewers, particularly because the violence – which included easily accessible weapons such as baseball bats – was realistic in the sense that it could happen in New Zealand.

The second and third complaints about *Shortland Street* involved two further episodes continuing the storyline of gang crime (Buxton and TVNZ, 2009-016 and 2009-017). The gang's leader, Kane, had kidnapped a police informant, a nurse from Shortland Street Hospital. Multiple scenes of violence were shown. A verbal and written warning preceded both episodes.

The BSA unanimously considered that the violence in both of these episodes of *Shortland Street* was unsuitable for children even when supervised by an adult, and therefore the episode required a higher classification than PGR. The episodes concerned adult themes which were likely to frighten and disturb child viewers, such as murder, gang violence, and being taken away to be killed.

In the BSA's view, the violence in the episodes was realistic, not "implied", as argued by the broadcaster. While the violence may have been necessary to the storyline, the BSA considered that it needed to be presented in a more discreet manner in order to comply with the programme's rating and the 7pm time of broadcast.

The BSA declined to make an order in all three cases. Following the release of the first upheld decision, in March 2009 members of the BSA met with the broadcaster and the programme's producers to discuss the importance of complying with broadcasting standards. The episodes considered in the second and third complaints were produced prior to that meeting.

Promos for PGR and AO Programmes

Guideline 8b to the Free-to-Air Television Code states that all promos (including promos for news and current affairs) should be classified to comply with the "host programme" (the programme in which they screen). This guideline includes the requirement that, when a promo screens during an unclassified host programme (such as news and current affairs) in G or PGR time, the promo must be classified G or PGR and broadcasters should pay regard to Standard 9 (children's interests). The updated Free-to-Air Television Code came into force on 1 July 2009. These same requirements were included in the previous Code in guidelines 7b and 7c to Standard 7 (programme classification).

In Harrison and TVNZ (2008-066), the BSA upheld a complaint that a promo for the comedy programme *Ugly Betty*, which was broadcast at 7.25pm during a G-rated programme, should have been classified PGR rather than G.

A voice-over in the promo said that Betty was going to meet "the king of dating advice". The character said to Betty, "Men want to get laid, Betty, I want to help them." The author held up his book, and recited the title: "Tap That – how to score with hot [mute]". The word "bitches" was muted. The author went on to say that "the easiest way to bag a woman is to insult her".

The BSA said that the repeated comments of a sexual nature were clearly more suitable for a mature audience, and that the promo should not have been broadcast during a G-rated programme that children should have been able to view unattended. It did not impose an order.

In Oosterbroek and TVNZ (2008-102), the BSA considered two promos for the AO-classified drama *Fanny Hill*, which told the story of an orphaned young woman who joined the "working girls" of London. The promos were broadcast during *One News*, which is unclassified, and the G-rated programme *Mucking In*.

The promo contained a number of images and dialogue that the BSA found to be inconsistent with the G classification that the

promo was given by TVNZ. One member of the BSA considered that the promo should have been classified AO, while the other three members found that it deserved a PGR rating. In the BSA's view, the images and dialogue in the promo were salacious and contained obvious references to sexual activity, and it would not have been suitable for unattended child viewers.

In this case, the Authority ordered TVNZ to pay \$2000 costs to the Crown. It noted that, prior to the broadcast, TVNZ had received two decisions from the Authority upholding complaints about promos broadcast during children's normally accepted viewing times. The BSA said that TVNZ should have taken some action in relation to those decisions before the broadcast of the *Fanny Hill* promo.

REVIEWS OF BSA DECISIONS

In the past year the BSA commissioned a review of its decisions by Colin Peacock, host of Radio New Zealand's Mediawatch programme. In *Principles and Pragmatism*, Colin assessed more than 40 BSA decisions from a journalist's perspective. The report addresses the tension between the 'bottom-line standards' for the Authority and the 'bottom-line standards' for journalists, and asks what the Authority is getting right or wrong from a journalist's perspective.

We also commissioned Dr. Nicole Moreham of the University of Victoria to complete an assessment of the privacy decisions of the BSA. That assessment was published outside this reporting period.

PRACTICE NOTES

The BSA has released two further Practice Notes in the last year which are available on its website. These are intended as practical guides to likely approaches the BSA will take in interpreting the standards.

The two Practice Notes issued this year discuss the controversial issues (balance) standard in radio, and programme classification.

HIGH COURT APPEALS

Under section 18 of the Broadcasting Act a broadcaster or the complainant may appeal to the High Court against the whole or any part of the BSA decision or order.

HIGH COURT DECISIONS RELEASED

Decisions on the two following High Court appeals were released during the year:

Green and TVNZ (Decision No: 2007-068)

Appeal of decision.

Result: BSA decision overturned.

KW and TVNZ (Decision No: 2006-087)

Appeal of decision and judicial review of decision making process.

Result: Appeal – BSA decision overturned.


Judicial review – BSA failed to properly consider the complaint but did not breach natural justice.

OTHER HIGH COURT APPEALS

The following other BSA decisions have been appealed to the High Court and are either awaiting determination or the decisions were released outside the current reporting period:

Easton and Radio NZ (Decision No: 2008-029)

Reekie and TVNZ (Decision No: 2009-026)



Christina Sophocleous, Legal Manager

STAFF

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Chief Executive

Christina Sophocleous BSc, LLB
Legal Manager

Matthew Dearing LLB
Legal Advisor

Patricia Windle BA, LLB
Legal Advisor

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Administration Support (part time)

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FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2009

STATEMENT OF RESPONSIBILITY

For the year ended 30 June 2009

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

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

In the opinion of the Board, the Financial Statements and Statement of Service Performance for the year ended 30 June 2009 fairly reflects the financial position and operation of the Broadcasting Standards Authority.



Joanne Morris
Chair

29 October 2009



Paul France
Member

29 October 2009

AUDIT REPORT

AUDIT NEW ZEALAND
Māori Auditioria Aotearoa

TO THE READERS OF THE BROADCASTING STANDARDS AUTHORITY'S FINANCIAL STATEMENTS AND STATEMENT OF SERVICE PERFORMANCE For the year ended 30 June 2009

The Auditor-General is the auditor of the Broadcasting Standards Authority. The Auditor-General has appointed me, Ajay Sharma, using the staff and resources of Audit New Zealand, to carry out the audit on his behalf. The audit covers the financial statements and statement of service performance included in the annual report of the Authority for the year ended 30 June 2009.

Unqualified Opinion

In our opinion:

- The financial statements of the Authority on pages 22 to 32:
 - comply with generally accepted accounting practice in New Zealand; and
 - fairly reflect:
 - the Authority's financial position as at 30 June 2009; and
 - the results of its operations and cash flows for the year ended on that date.
- The statement of service performance of the Authority on pages 16 to 21:
 - complies with generally accepted accounting practice in New Zealand; and
 - fairly reflects for each class of outputs:
 - its standards of delivery performance achieved, as compared with the forecast standards outlined in the statement of forecast service performance adopted at the start of the financial year; and
 - its actual revenue earned and output expenses incurred, as compared with the forecast revenues and output expenses outlined in the statement of forecast service performance adopted at the start of the financial year.

The audit was completed on 29 October 2009, and is the date at which our opinion is expressed.

The basis of our 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 the audit to obtain all the information and explanations we considered necessary in order to obtain reasonable assurance that the financial statements and statement of service performance 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 and the statement of service performance. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

The audit involved performing procedures to test the information presented in the financial statements and statement of service performance. 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 and statement of service performance disclosures are adequate.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements or statement of service performance.

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

Responsibilities of the Board and the Auditor

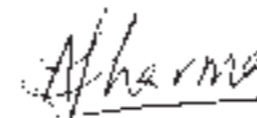
The Board is responsible for preparing the financial statements and a statement of service performance in accordance with generally accepted accounting practice in New Zealand. The financial statements must fairly reflect the financial position of the Authority as at 30 June 2009 and the results of its operations and cash flows for the year ended on that date. The statement of service performance must fairly reflect, for each class of outputs, the Authority's standards of delivery performance achieved and revenue earned and expenses incurred, as compared with the forecast standards, revenue and expenses adopted at the start of the financial year. The Board's responsibilities arise from the Crown Entities Act 2004 and the Broadcasting Act 1989.

We are responsible for expressing an independent opinion on the financial statements and statement of service performance and reporting that opinion to you. This responsibility arises from section 15 of the Public Audit Act 2001 and the Crown Entities Act 2004.

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 and Statement of Service Performance

This audit report relates to the financial statements and statement of service performance of the Broadcasting Standards Authority for the year ended 30 June 2009 included on the Broadcasting Standards Authority's website. The Broadcasting Standards Authority's 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 and statement of service performance since they were initially presented on the website.

The audit report refers only to the financial statements and statement of service performance named above. It does not provide an opinion on any other information which may have been hyperlinked to or from the financial statements and statement of service performance. 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 statement of service performance and related audit report dated 29 October 2009 to confirm the information included in the audited financial statements and statement of service performance presented on this website.

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

STATEMENT OF OBJECTIVES AND SERVICE PERFORMANCE 2008-2009

For the year ended 30 June 2009

OUTPUT CLASS 1: COMPLAINTS DETERMINATION

Description

Decision making on formal complaints lodged under the Broadcasting Act is undertaken by the Board, with legal and administrative support provided by staff. Decisions are subject both to judicial review and appeal to the High Court.

Cost:

	Budget*	Actual*
Total cost	901,874	825,835
% of total cost	61%	61%

* Includes a portion of overheads

Objective: Ensure members operate in a principled and informed manner

This objective primarily relates to members' quasi-judicial responsibilities. Measures for these activities are constant across financial years.

Members discharge responsibilities to the highest professional standards and in accordance with natural justice. Members are required to adhere to a strict conflict of interest policy. The Board reviews its own performance annually and undergoes relevant training when it deems necessary.

Outputs	Measures	Actual
Convene ten formal board meetings by 30 June 2009 in order that due process for complaints determination is followed.	10/10 meetings formally recorded.	Achieved. 10/10 meetings formally recorded.
Declare, decide and record conflicts of interest formally at each meeting.	Conflicts register maintained.	Achieved. 16 possible conflicts declared, decided and recorded.
Undertake an annual board self-assessment exercise.	Board self-assessment completed and recommendations actioned by 30 June 2009.	Achieved. Board self-assessment undertaken in December 2008. All recommendations actioned.
Minimise threats to the integrity of the complaints regime by issuing soundly-reasoned decisions.	No more than one issued decision is successfully appealed to the High Court by 30 June 2009. In the event of a successful appeal, any relevant advice or direction given by the Court is implemented into the appropriate procedures and practice notes.	Not achieved. Two issued decisions successfully appealed to High Court in this SOI year. Achieved. The BSA has reviewed these decisions and will implement relevant advice or direction into its processes.
Ensure procedural fairness by applying the principles of natural justice.	No judicial review of BSA decisions finds a breach of natural justice in complaint determination procedures by 30 June 2009.	Achieved. There have been no adverse judicial review findings on complaint determination procedures in this SOI year.
Review the approach the BSA takes in applying the Bill of Rights.	Review completed by 30 April 2009. Relevant and useful findings are applied to the BSA's processes.	Achieved. Review undertaken and completed in 2008. Revised Bill of Rights analysis now included in BSA decisions.

Objective: Maintain efficient and effective complaints procedures

Efficient and effective complaints management assists confidence in the system

Outputs	Measures	Actual
Acknowledge formal complaints in writing within 3 working days.	100% of complaints acknowledged in 3 working days.	Achieved. 100% of complaints acknowledged in 3 working days.
Ensure complaints are placed on the agenda of the next board meeting following receipt of final correspondence (agenda closes one week before tape copying day).	100% of processed complaints on next board agenda.	Achieved. 100% of processed complaints on next board agenda.
Issue completed decisions within 20 working days after board meeting at which decision is made.	95% of complaints decisions issued within 20 working days.	Achieved. 100% of complaints decisions issued within 20 working days.
Ensure only complaints involving complex issues or procedures, or where further information is required from the parties, require more than one board meeting for consideration.	95% of non-complex complaints require one board meeting for decision.	Achieved. 100% of non-complex complaints required one board meeting for decision.

Objective: Assist broadcaster complaints processes

It is in the public interest that complainants have their complaints dealt with professionally by broadcasters. Broadcast organisations that receive the majority of complaints have resources and well-developed processes in place to meet their broadcasting standards obligations. Advice on processes from the BSA is therefore rarely required. However, to ensure the robustness and consistency of the overall complaints process there is value in an ongoing dialogue with these broadcasters.

Smaller broadcasters and those which rarely encounter formal complaints sometimes need specific support and tailored information.

Outputs	Measures	Actual
Twice yearly meetings with the two broadcasters from which the BSA receives the most referred complaints in the preceding year (in 2007-8 this was TVNZ and Mediaworks).	Two meetings with TVNZ and Mediaworks by 30 June 2009.	Achieved. Two meetings held with both TVNZ and Mediaworks before 30 June 2009.
At least once yearly meetings with broadcasters from which the BSA receives a significant number of referred complaints (including for the next twelve months at least Radio NZ, The Radio Network, Sky TV and Māori TV).	At least one meeting with each of the other significant broadcasters by 30 June 2009.	Achieved. At least one meeting with each of Radio NZ, The Radio Network, Sky TV and Māori TV before 30 June 2009.
Once yearly meetings with five smaller sized broadcast organisations to discuss and advise on complaints process matters.	Five meetings with various broadcasters by 30 June 2009.	Meetings held with Triangle TV, Access Radio Wellington, Radio Tarana, Radio Apna and Radio Rhema during the year.

STATEMENT OF OBJECTIVES AND SERVICE PERFORMANCE 2008-2009

For the year ended 30 June 2009

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Undertake an annual board self-assessment exercise.	Board self-assessment completed and recommendations actioned by 30 June 2009.	Achieved. Board self-assessment undertaken in December 2008. All recommendations actioned.
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Smaller broadcasters and those which rarely encounter formal complaints sometimes need specific support and tailored information.

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Once yearly meetings with five smaller sized broadcast organisations to discuss and advise on complaints process matters.	Five meetings with various broadcasters by 30 June 2009.	Meetings held with Triangle TV, Access Radio Wellington, Radio Tarana, Radio Apna and Radio Rhema during the year.

OUTPUT CLASS 2: BROADCASTING CODES

Description

The Codes of Broadcasting Practice underpin the complaints system. Each Code is reviewed at least once every five years to ensure it provides relevant guidance for both broadcasters and complainants.

Practice notes are designed to assist broadcasters and complainants understand the approach the BSA is likely to take in considering issues about standards.

Cost:

	Budget*	Actual*
Total cost	69,333	42,988
% of total cost	5%	3%

* Includes a portion of overheads

Objective: Ensure codes are relevant

No Code reviews were timetabled for this year. Because a general election was held during the year, awareness and comprehension of the Election Programmes Code was especially important.

Outputs	Measures	Actual
All codes reflect both official languages of New Zealand – English and te Reo Māori.	All newly reviewed codes are printed in both English and te Reo Māori.	Achieved. Newly revised Free-to-Air TV and Election Programmes Codes printed in both English and te Reo Māori.
Broadcasters understand their responsibilities under the Election Programmes Code of Broadcasting Practice.	The Election Programmes Code is promoted to all relevant broadcasters in the BSA's database.	Achieved. Election Programmes Code promoted to all relevant broadcasters in BSA's database through direct mail and information (both hard copy and online) and face to face meetings. Ongoing one-on-one support also offered and provided.
Produce at least two new practice notes on an aspect of code interpretation	Two new practice notes published by 30 June 2009.	Achieved. Practice notes on balance in radio and programme classification published by 30 June 2009.

OUTPUT CLASS 3: STAKEHOLDER INFORMATION

Description

It is important for us, our stakeholders and the integrity of the standards regime, that a variety of material is available to inform opinion. Such material ranges from commissioning and publishing formal research to providing simple, effective information on complaints processes.

Stakeholder information is not one-way: we also need to ensure that we have access to a variety of voices, particularly so members can have a clear appreciation of the diversity of community views.

Cost:

	Budget*	Actual*
Total cost	497,142	478,271
% of total cost	34%	36%

* Includes a portion of overheads

Objective: Publish useful research

Research on topics relevant to broadcasting standards provides information about community attitudes and behaviour.

Outputs	Measures	Actual
Commission qualitative research on issues identified by the 2007 children's media use, exposure and response study.	Relevant tendering and commissioning procurement processes recommended by the Office of the Auditor General followed. Findings published by 30 June 2009.	Achieved. Relevant tendering and commission procurement processes followed. Not achieved. Pilot studies took place in December 2008. Fieldwork took place in February-April 2009. Report not published in this SOI year.
Commission a study of an aspect of 'reality' television relating to broadcasting standards issues.	Relevant tendering and commissioning procurement processes recommended by the Office of the Auditor General followed (if over \$50k). Draft is peer reviewed and recommendations are addressed (if over \$50k). Commissioned by 30 June 2009	Achieved. Project is under \$50K and so tendering and procurement processes not required to be followed. Achieved. Project commissioned before 30 June 2009.
Commission and publish a think-piece on privacy.	Piece is published by 30 April 2009.	Not achieved. Think-piece commissioned in early 2009. Report not published in this SOI year.
Produce a paper examining Māori issues in relation to broadcasting standards	Paper is published by 30 April 2009.	Achieved. <i>Māori Worldviews and Broadcasting Standards: What Should be the Relationship?</i> published by 30 April 2009.
Publish jointly with the Office of Film and Literature Classification the qualitative research on perceptions of violent content in entertainment genres undertaken in early 2008.	Published by 31 December 2008.	Achieved. <i>Viewing Violence: Audience Perceptions of Violent Content in Audio-Visual Entertainment</i> published in November 2008.
Publish the findings of the media literacy study of public expectations of classification and warning systems undertaken in 2008.	Findings published by 30 March 2009.	Not achieved. Fieldwork completed in December 2008 and findings presented to BSA in April 2009. Draft report and findings discussed with broadcasters in June. Final report not published in this SOI year.

Objective: Provide accessible information

Effective information on broadcasting standards processes and issues assists New Zealanders to understand their media environment. An informed and media literate public is better able to control their engagement with all forms of broadcasting content.

Outputs	Measures	Actual
Improve publicity and promotion of BSA research.	Demonstrate meaningful coverage of BSA research in at least three significant New Zealand publications and at least one key international publication.	Achieved. New Zealand Coverage of <i>Viewing Violence: Audience Perceptions of Violent Content in Audio-Visual Entertainment</i> featured in a number of publications including The New Zealand Herald, The Waikato Times, The Taranaki Daily News, The Dominion Post, The Nelson Mail, The Christchurch Press and The Southland Times. International <i>Seen and Heard: Children's Media Use, Exposure and Response</i> was featured in the newsletter and website of The International Clearinghouse on Children, Youth and Media published by Nordicom, a pre-eminent knowledge centre for media and communication research based in Sweden. <small>[Background: At the request of UNESCO, Nordicom started the International Clearinghouse on Children, Youth and Media. The Clearinghouse aims to increase knowledge of children, youth and media. The Clearinghouse's activities have as their basis a global network of 1000 or so participants in more than 125 countries, representing not only the academia, but also the media industries, politics and a broad spectrum of voluntary organisations.]</small>
Review the BSA's website and 0800 number and plan any necessary or useful improvements.	Website and 0800 number are reviewed by 31 December 2008. Findings from review are used to develop a plan for improvements to these services.	Achieved. Review undertaken in November–December 2008. Improvements budgeted for in 2009–10 SOI year.
Publish decisions on BSA website within 10 working days of sign-off by Chair	100% of decisions published within 10 working days.	Achieved. 100% of decisions published within 10 working days.
Publish BSA <i>Quarterly</i>	Four editions published by 30 June 2009.	Achieved. Four editions published during SOI year.
Develop a comprehensive media literacy strategy.	Strategy in place by 30 September 2008.	Achieved. Strategy approved by board in September 2008.
Partner with or support a project that encourages media literacy.	A media literacy project receives BSA partnership or support by 30 June 2009.	Achieved. BSA has organised an ongoing partnership relationship with Hector's World (a project designed to provide online safety support for children) – see www.hectorsworld.co.nz . Both organisations will look for opportunities to support each other and to work cohesively together.

Objective: Improve stakeholder engagement

Outputs	Measures	Actual
Create and deliver a public awareness campaign arising from issues identified by the Community Advisory Panel.	Campaign designed and delivered by 30 June 2009.	Achieved. Bus advertising campaign highlighting the meaning of BSA classifications took place in Auckland and Wellington from December 2008 to March 2009.
Meet formally with broadcaster associations annually.	BSA board meet at least once with Television Broadcasters' Council and Radio Broadcasters Association by 30 June 2009. Areas of cooperation agreed.	Achieved. Meeting with Television Broadcasters' Council took place in April 2009 and with the Radio Broadcasters Association in June 2009. Areas of cooperation agreed.

Output Income and Expenditure Summary

	SOI Income Forecast	Actual Income	SOI Expenditure Forecast	Actual Expenditure
	\$	\$	\$	\$
Complaints Determination	834,639	864,900	901,874	825,835
Broadcasting Codes	68,413	45,063	69,333	42,988
Stakeholder Information	465,208	508,839	497,142	478,271
	\$1,368,260	\$1,418,802	\$1,468,349	\$1,347,094

In the 2008–2011 SOI income was not allocated across output classes for reporting purposes. In the table above, forecast income has been allocated on the basis of forecast expenditure and actual income has been allocated on the basis of actual expenditure.

STATEMENT OF FINANCIAL PERFORMANCE

For the year ended 30 June 2009

	NOTES	2009 Actual \$	2009 Budget \$	2008 Actual \$
REVENUE				
Revenue from Crown		609,000	609,000	609,000
Broadcasting Levy		751,964	723,060	708,766
Interest Income		54,525	35,000	66,495
Other Revenue		3,313	1,200	1,743
TOTAL REVENUE		1,418,802	1,368,260	1,386,004
LESS EXPENDITURE				
Personnel Costs	2	716,012	789,344	659,515
Other Expenses	3	585,963	630,265	702,567
Depreciation and Amortisation	16 & 17	45,119	48,740	51,865
TOTAL EXPENDITURE		1,347,094	1,468,349	1,413,947
NET SURPLUS / (DEFICIT)		71,708	(100,089)	(27,943)

STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2009

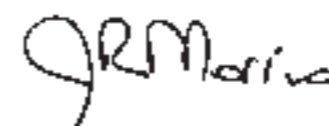
	NOTES	2009 Actual \$	2009 Budget \$	2008 Actual \$
Net surplus / (deficit) for the year		71,708	(100,089)	(27,943)
Public Equity as at 1 July 2008		386,645	200,560	414,588
PUBLIC EQUITY AS AT 30 JUNE 2009		458,353	100,471	386,645

The accompanying notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION

As at 30 June 2009

	NOTES	2009 Actual \$	2009 Budget \$	2008 Actual \$
CURRENT ASSETS				
Cash and cash equivalents	4	38,842	264,275	32,603
Investments	5	501,291	-	417,536
Debtors and other receivables		523	18,801	4,012
Prepayments		11,542	-	2,085
Net GST		18,732	19,100	13,359
		570,930	302,176	469,595
LESS CURRENT LIABILITIES				
Creditors and other payables	6	127,762	250,729	137,711
Employee Entitlements	7	46,752	28,867	43,958
		174,514	279,596	181,669
WORKING CAPITAL		396,416	22,580	287,926
NON CURRENT ASSETS				
Property, Plant and Equipment	16	57,029	77,891	90,359
Intangible Assets	17	4,908	-	8,360
		61,937	77,891	98,719
NET ASSETS		458,353	100,471	386,645
Represented by PUBLIC EQUITY		458,353	100,471	386,645



Joanne Morris
Chair
Wellington
29th October 2009



Paul France
Member
Wellington
29th October 2009

The accompanying notes form part of these financial statements.

STATEMENT OF CASH FLOWS

For the year ended 30 June 2009

	NOTES	2009 Actual \$	2009 Budget \$	2008 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash was provided from:				
Revenue from Crown		609,000	609,000	609,000
Broadcasting Levy		751,964	710,259	708,766
Other Income		6,802	1,200	1,730
Interest Received		70,770	35,000	60,549
GST (Payable) / Receivable		(5,373)	566	9,692
Cash was disbursed to:				
Payments to Employees & Members		(713,218)	(796,549)	(637,494)
Payments to Suppliers & Other Operating Expenses		(605,369)	(564,423)	(875,523)
Net Cash Flow From Operating Activities	8	114,576	(4,947)	(123,280)
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash was disbursed to:				
Purchase of Property, Plant and Equipment	16	(8,337)	(28,000)	(41,200)
Purchase of Intangible Assets	17	-	-	(10,367)
Acquired Investments	5	(100,000)	-	100,000
Net Cash Flows From Investing Activities		(108,337)	(28,000)	48,433
Net Increase / Decrease in cash held		6,239	(32,947)	(74,847)
PLUS				
Opening Cash brought forward		32,603	297,222	107,450
BALANCE CARRIED FORWARD	4	38,842	264,275	32,603

The GST (net) component of operating activities reflects the net GST paid or received from Inland Revenue Department. The GST (net) component has been presented on a net basis, as the gross amounts do not provide meaningful information for financial statement purposes.

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2009

1 Statement of Accounting Policies

Reporting Entity

The Broadcasting Standards Authority (BSA) was established by the Broadcasting Act 1989 which sets out its functions and responsibilities. The BSA is a Crown Entity as defined by the Crown Entities Act 2004 and is domiciled in New Zealand. As such, the BSA's ultimate parent is the New Zealand Crown.

Its primary objective is to provide public services to the New Zealand public, as opposed to that of making a financial return.

Accordingly, the BSA has designated itself as a public benefit entity for the purposes of New Zealand Equivalents to International Financial Reporting Standards ("NZ IFRS").

The financial statements for the BSA are for the year ended 30 June 2009, and were approved by the Board on 29 October 2009.

Basis of Preparation

These financial statements comply with NZ IFRS, and other applicable Financial Reporting Standards, as appropriate for public benefit entities.

Statement of Compliance

The financial statements for the year ended 30 June 2009 are prepared in accordance with the Crown Entities Act 2004, which includes the requirement to comply with New Zealand generally accepted accounting practice ("NZ GAAP").

Measurement Base

These financial statements have been prepared on an historical cost basis. The accrual basis of accounting has been used unless otherwise stated.

Functional and Presentation Currency

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

Standards, amendments and interpretations issued that are not yet effective and have not been early adopted

Standards, amendments and interpretations issued but not yet effective that have not been early adopted, and which are relevant to the BSA include: NZ IAS 1 Presentation of Financial Statements (revised 2007) replaces NZ IAS 1 Presentation of Financial Statements (issued 2004) and is effective for reporting periods beginning on or after 1 January 2009. The revised standard requires information in financial statements to be aggregated on the basis of shared characteristics and introduces a statement of comprehensive income. The statement of comprehensive income will enable readers to analyse changes in equity resulting from non-owner changes separately from transactions with the Crown in its capacity as "owner". The revised standard gives BSA the option of presenting items of income and expense and components of other separate statements (a separate income statement followed by a statement of comprehensive income). The BSA intends to adopt this standard for the year ending 30 June 2010, and is yet to decide whether it will prepare a single statement of comprehensive income or a separate income statement followed by a statement of comprehensive income.

Significant Accounting Policies

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

Revenue

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

Revenue from the Crown

Revenue from the Crown is recognised as revenue when received and is reported in the financial period to which it relates.

Broadcasting Levy

The Broadcasting Levy is recognised upon receipt of the payments from the broadcaster.

Interest

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

Other Income

Other income is recognised at the time the services are rendered.

Leases

Operating Leases

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

Cash and Cash Equivalents

Cash and cash equivalents held by the BSA include bank balances, on-call bank deposits and short-term deposits with original maturities of three months or less.

Debtors and other receivables

Accounts receivable are stated at their expected realisable value

Investments in Bank Deposits

Investments in bank deposits are measured at fair value.

Property, Plant and Equipment

Property, plant and equipment asset classes consists of office equipment, furniture and fittings, leasehold improvements, photocopier, computer equipment and artworks.

Property, plant and equipment are shown at cost or valuation, less any accumulated depreciation and impairment losses.

Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the BSA and the cost of the item can be measured reliably.

Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value when control over the asset is obtained.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the statement of financial performance.

When revalued assets are sold, the amounts included in revaluation reserves in respect of those assets are transferred to general funds.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the BSA and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are recognised in the statement of financial performance as they are incurred.

Depreciation

Depreciation is provided on a straight line basis on all fixed assets, other than freehold land, at a rate which will write off the cost (or valuation) of the assets to their estimated residual value over their useful lives.

The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Asset Class	Useful Life	Depreciation Method
Office Equipment	5 years	20% straight line
Furniture and fittings	5 years	20% straight line
Leasehold Improvements	5 years	20% straight line
Photocopier	3 years	33% straight line
Computer equipment	3 years	33% straight line

Artworks are fully depreciated in the year of purchase.

Intangible Assets**Software acquisition**

Computer software licenses are capitalised on the basis of the costs incurred to acquire and use the specific software.

Costs that are directly associated with the development of software for external use by the BSA are recognised as an intangible asset. Direct costs include the software development, employee costs and an appropriate portion of relevant overheads. Staff training costs are recognised as an expense when incurred.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date the asset is no longer used. The amortisation charge for each period is recognised in the statement of financial performance.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follow:

Asset Class	Useful Life	Amortisation Method
Computer Software	3 years	33% straight line

Creditors and other payables

Creditors and other payables are stated at their expected realisable value.

Employee Entitlements

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

Superannuation Scheme**Defined contribution scheme**

Obligations for contributions to Kiwisaver and the State Sector Retirement Savings Scheme are accounted for as defined contribution superannuation scheme and are recognised as an expense in the statement of financial performance as incurred.

Taxes**Goods and Service Tax (GST)**

All items in the financial statements are exclusive of GST, with the exception of accounts receivable and accounts payable, which are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Income Tax

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

Budget Figures

The budget figures are derived from the Statement of Intent as approved by the BSA at the beginning of the financial year. The budget figures have been prepared in accordance with NZ IFRS, using accounting policies that are consistent with those adopted by the BSA for the preparation of the financial statements.

Cost Allocation

The BSA has determined the cost of outputs in the statement of service performance using the cost allocation system outlined below.

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

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

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

Use of judgements, estimates and assumptions

In preparing these financial statements the BSA has made estimates and assumptions about the future. These estimates and assumptions may differ from subsequent actual results. Estimates and assumptions are regularly evaluated and are based on historical experience and other facts, including expectations of future events that are believed to be reasonable under the circumstances.

Commitments for Contracted Services

The cost of contracted services is expensed when the contract for the services is signed.

2 Personnel Costs

	2009 Actual \$	2008 Actual \$
Staff salaries and board remuneration	708,734	650,468
Employer contributions to defined contribution plans	7,278	9,047
Total personnel costs	716,012	659,515

Employer contributions to defined contribution plans include contributions to Kiwisaver and State Sector Retirement Savings Scheme (SSRSS)

3 Other Expenses

	2009 Actual \$	2008 Actual \$
Audit of Financial Statements	16,665	16,500
Audit fees for NZ IFRS transition	1,437	7,000
Complaints	61,449	157,121
Communications & Information	120,065	142,417
Research	132,729	120,608
Travel, Accommodation & Training	108,230	116,922
Rent	66,254	47,056
Office Expenses	79,134	94,943
Total other expenses	585,963	702,567

4 Cash and Cash Equivalents

	2009 Actual \$	2008 Actual \$
Cash on hand:		
Petty Cash	100	100
Banks:		
- Current Account	8,288	9,959
- Cash Management Account	30,454	22,544
Total cash and cash equivalents	38,842	32,603

The carrying value of short-term deposits with maturity dates of three months or less approximates their fair value.

The BSA has a Mastercard facility with Westpac Bank of \$30,000 (2008: \$30,000).

5 Investments

	2009 Actual \$	2008 Actual \$
Current investments are represented by:		
Term deposits	500,000	400,000
Accrued Interest	1,291	17,536
Total investments	501,291	417,536

There were no impairment provisions for investments.

5 Investments continued

	2009 Actual \$	2008 Actual \$
Term deposits with maturities of 4 - 6 months	500,000	400,000
Weighted average effective interest rate	6.15%	8.87%

The carrying amounts of term deposits with maturities less than 12 months approximate their fair value.

6 Creditors and Other Payables

	2009 Actual \$	2008 Actual \$
Creditors	76,282	50,804
Accrued Expenses	51,480	86,907
Total creditors and other payables	127,762	137,711

Creditors and other payables are non-interest bearing and are normally settled on 30 day terms, therefore the carrying value of creditors and other payables approximates their fair value.

7 Employee Entitlements

	2009 Actual \$	2008 Actual \$
Current employee entitlements are represented by:		
Accrued salaries and wages	15,755	9,818
Annual leave	18,048	20,940
Performance salary	12,949	13,200
Total employee entitlements	46,752	43,958

8 Reconciliation of the Net Operating Surplus / (Deficit) with Net Cash Flows from Operating Activities for the Year

	2009 Actual \$	2008 Actual \$
Reported Surplus / (Deficit) For The Year	71,708	(27,943)
Add Non-Cash Items:		
Depreciation and Amortisation	45,119	51,865
Add Movements in Other Working Capital Items:		
Decrease / (Increase) in Debtors and other receivables	19,734	(9,422)
(Decrease) / Increase in Creditors and other payables	(9,949)	(179,061)
Increase / (Decrease) in Employee Entitlements	2,794	22,021
(Increase) / Decrease in Net GST	(5,373)	9,692
(Increase) / Decrease in Prepayments	(9,457)	9,568
Net Cash Flow From Operating Activities	114,576	(123,280)

9 Commitments and Operating Leases

Operating Lease	2009 Actual \$	2008 Actual \$
Not later than one year	62,828	62,828
Later than one year and not later than five years	62,828	125,656
Total non-cancellable operating lease	125,656	188,484

The BSA has an operating lease for the rental of the premises comprising part of the second floor, 54-56 Cambridge Terrace, Wellington from 1 July 2008 until 30 June 2011.

10 Contingent Assets and Liabilities

Contingent Assets

As at 30 June 2009 the BSA has no contingent assets. (2008: Nil)

Contingent Liabilities

As at 30 June 2009, the BSA had two High Court appeals lodged against its decisions.

The only financial liability that may arise from these appeals could be court costs incurred by BSA. (2008: Three High Court appeals were lodged against the BSA's decisions.)

11 Related Party Transactions and Key Management Personnel

Key Management Personnel

	2009 Actual \$	2008 Actual \$
Salaries and other short-term benefits	320,792	314,282
Total key management personnel compensation	320,792	314,282

Key management personnel include all board members and the Chief Executive. The BSA had no related party transactions (2007/08: Nil).

Board Remuneration

The total value of remuneration paid or payable to each Board member during the year was:

	2009 Actual \$	2008 Actual \$
J Morris	66,422	68,607
T Misa	42,046	38,570
D Musgrave	34,409	40,145
P France	44,133	38,570
M Shanahan	2,637	-
Total board member remuneration	189,647	185,892

Employee Remuneration

	2009 Actual \$	2008 Actual \$
Total remuneration paid or payable		
120,000 - 130,000	-	1
130,000 - 140,000	1	-
Total employees	1	1

12 Events After Balance Sheet Date

There were no significant events after the balance sheet date.

13 Financial Assets and Liabilities

The BSA is party to financial instrument arrangements as part of its everyday operations. These financial instruments include cash and cash equivalents, debtors and other receivables, creditors and other payables, investments which are classed as loans and receivables. Their book value is approximately their fair value.

Loans and Receivables

	2009 Actual \$	2008 Actual \$
Cash and cash equivalents	38,842	32,603
Debtors and other receivables	523	4,012
Investments - term deposits greater than 3 months	501,291	417,536
Total loans and receivables	540,656	454,151

Financial Liabilities at Fair Value

	2009 Actual \$	2008 Actual \$
Creditors and other payables	127,762	137,711
Total financial liabilities at fair value	127,762	137,711

14 Financial Instrument Risks

The BSA's activities expose it to a variety of financial instrument risks. These include market risk, credit risk, and liquidity risk. The BSA has a series of policies to manage the risks associated with financial instruments and seeks to minimise exposure from financial instruments. These policies do not allow any transactions that are speculative in nature to be entered into.

The BSA does not use derivative financial instruments.

15 Explanations of Significant Variations Against Budget

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

Statement of Financial Performance

Income

Income exceeded budget due to an increase in broadcasting levy income and higher than forecast interest rates.

Expenditure

Expenditure decreased due to reduced legal and personnel costs and a reduction in BSA publications and members and staff expenses.

16 Property, Plant and Equipment

Movements for each class of Property, Plant and Equipment are as follows:

	Artworks	Computer Equipment	Furniture and Fittings	Leashold Improvements	Photocopier	Office Equipment	Totals
Cost or valuation							
Balance at 1 July 2007	8,432	96,953	81,408	149,937	47,720	37,758	422,208
Additions	650	38,095	-	-	-	2,455	41,200
Disposals	-	(22,645)	(11,679)	-	(19,725)	(4,332)	(58,381)
Balance at 30 June 2008	9,082	112,403	69,729	149,937	27,995	35,881	405,027
Accumulated depreciation							
Balance at 1 July 2007	8,432	91,073	56,279	103,252	36,802	29,611	325,449
Depreciation expense	650	10,367	7,110	16,505	9,322	3,646	47,600
Eliminate on disposal / reclassification	-	(22,644)	(11,679)	-	(19,725)	(4,333)	(58,381)
Balance at 30 June 2008	9,082	78,796	51,710	119,757	26,399	28,924	314,668
Carrying amount 30 June 2008	-	33,607	18,019	30,180	1,596	6,957	90,359
Cost or valuation							
Balance at 1 July 2008	9,082	112,403	69,729	149,937	27,995	35,881	405,027
Additions	-	-	2,010	2,860	-	3,467	8,337
Disposals	-	-	-	-	-	(1,559)	(1,559)
Balance at 30 June 2009	9,082	112,403	71,739	152,797	27,995	37,789	411,805
Accumulated depreciation							
Balance at 1 July 2008	9,082	78,796	51,710	119,757	26,399	28,924	314,668
Depreciation expense	-	13,476	6,861	16,969	1,596	2,765	41,667
Eliminate on disposal / reclassification	-	-	-	-	-	(1,559)	(1,559)
Balance at 30 June 2009	9,082	92,272	58,571	136,726	27,995	30,130	354,776
Carrying amount 30 June 2009	-	20,131	13,168	16,071	-	7,659	57,029

17 Intangible Assets

Movements for each class of intangible asset are as follows:

	Acquired software
Cost or valuation	
Balance at 1 July 2007	30,189
Additions	10,367
Disposals	(12,730)
Balance at 30 June 2008	27,826
Accumulated amortisation	
Balance at 1 July 2007	27,931
Amortisation expense	4,265
Disposals	(12,730)
Balance at 30 June 2008	19,466
Carrying amount at 30 June 2008	8,360
Cost of valuation	
Balance at 1 July 2008	27,826
Additions	-
Disposals	-
Balance at 30 June 2009	27,826
Accumulated amortisation	
Balance at 1 July 2008	19,466
Amortisation expense	3,452
Disposals	-
Balance at 30 June 2009	22,918
Carrying amount at 30 June 2009	4,908

APPENDIX I

STATISTICS

COMPLAINTS RECEIVED AND DECISIONS ISSUED

July 1990 – June 2009

Year	Complaints Received	Decisions Issued
July 2008 – June 2009	162	151
July 2007 – June 2008	148	139
July 2006 – June 2007	131	125
July 2005 – June 2006	153	156
July 2004 – June 2005	184	214
July 2003 – June 2004	196	203
July 2002 – June 2003	171	190
July 2001 – June 2002	186	268
July 2000 – June 2001	197	203
July 1999 – June 2000	206	255
July 1998 – June 1999	204	184
July 1997 – June 1998	174	177
July 1996 – June 1997	206	199
July 1995 – June 1996	179	171
July 1994 – June 1995	162	144
July 1993 – June 1994	168	151
July 1992 – June 1993	159	144
July 1991 – June 1992	106	76
July 1990 – June 1991	52	45

DECISIONS BY BROADCASTER

Figures in brackets are from previous year

	Decisions	Upheld	Not Upheld	Declined to Determine	Orders
Apna 990	1 (-)	- (-)	1 (-)	- (-)	- (-)
Maori TV	1 (1)	1 (-)	- (1)	- (-)	- (-)
RadioWorks	7 (5)	2 (2)	5 (3)	- (-)	2 (1)
Radio NZ	8 (13)	1 (4)	7 (9)	- (-)	- (4)
Sky TV	6 (2)	- (-)	6 (2)	- (-)	- (-)
The Radio Network	11 (7)	- (1)	11 (6)	- (-)	- (1)
TVNZ	84 (60)	18 (12)	64 (48)	2 (2)	2 (3)
TVWorks	33 (45)	3 (17)	30 (25)	- (3)	2 (7)

DECISIONS BY STANDARD COMPLAINED UNDER

Some complaints name more than one standard so totals do not match up with the total number of decisions released.

	Accuracy	Good Taste and Decency	Fairness	Balance / Controversial Issues – Viewpoints	Children's Interests / Children	Privacy	Law and Order	Violence	Programme Classification / Content Classification, Warning and Filtering	Programme Information / Social Responsibility / Responsible Programming	Denigration and Discrimination	Liquor	Action Taken
Upheld	5	3	5	3	6	2	1	5	4	-	-	-	1
Not upheld	46	43	35	32	20	14	15	6	5	7	6	1	4
Declined to Determine	1	-	-	-	-	1	-	-	-	-	-	-	-
Total	52	46	40	35	26	17	16	11	9	7	6	1	5

PROGRAMMES MOST COMPLAINED ABOUT

Programme	Number of complaints	Upheld	Not Upheld
One News	24	2	22
3 News	13	1	12
Close Up	12	2	10
Breakfast	11	1	10
TVNZ Promos	5	3	2
Downsize Me	5	-	5
Shortland St	4	4	-
Campbell Live	3	1	2
Morning Report	3	-	3
Target	3	-	3

APPENDIX II

DECISION SUMMARIES

UPHELD WITH ORDER

Decision Number	Complainant	Broadcaster	Programme	Nature of complaint	Standards Complained Under	Standards Upheld	Order
2007-138	LM	TVNZ	Skin Doctors	Woman undergoing breast augmentation	Privacy	Privacy	Broadcast statement, \$5000 privacy compensation, \$10,000 legal costs, \$5,000 costs to the Crown
2008-014	Commerce Commission	TWWorks Ltd	60 Minutes	Item about Commission's prosecution of company marketing fertiliser system	Balance, accuracy, fairness	Balance, fairness	Broadcast statement, \$2182.50 legal costs, \$2000 costs to Crown
2008-034	Cheer	TWWorks Ltd	Campbell Live	Interview with war medal thief did not disclose that it was a reconstruction	Accuracy, programme information	Accuracy	Broadcast statement
2008-102	Oosterbroek	TVNZ	Fanny Hill promo	Sexual references and images	Programme classification, children's interests, good taste and decency	Programme classification and children's interests	\$2000 costs to the Crown
2008-111	RW	RadioWorks Ltd	The Edge	Hosts called listener, told her she was not on the air and broadcast her mobile number - broadcaster upheld privacy and fairness complaints	Action taken	Action Taken	Payment to complainant of \$1500
2009-018	NZ Fire Service	RadioWorks Ltd	Michael Laws Talkback	Comments about Fire Service representatives	Fairness	Fairness	Broadcast statement

UPHELD WITH NO ORDER

Decision Number	Complainant	Broadcaster	Programme	Nature of complaint	Standards Complained Under	Standards Upheld
2008-036	Hammond	TVNZ	Eyes Wide Shut	Movie containing sex scenes, bad language, drug use	Children's interests	Children's interests
2008-032	Findlay	TVNZ	Rome	Historical drama contained coarse language including the words "fucked", "cunt", "cock" and "shit"	Good taste and decency	Good taste and decency
2008-105	Galpin	TVNZ	One News promo	Footage of injured woman during conflict between Russia and Georgia	Children's interests	Children's interests
2008-059	Cross	TVNZ	Shortland Street	Scenes of a sexual encounter between two male characters	Good taste and decency, children's interests	Good taste and decency, children's interests
2008-112	Turner	TVNZ	Shortland Street	Violent scenes showing man being burned in car	Good taste and decency	Good taste and decency
2009-010	Hunt	Maori Television	Te Hikoi Mahanga	Showed presenters cheering on car performing "burnouts" on public road	Law and order	Law and order
2009-016	Buxton	TVNZ	Shortland Street	Scenes of violence	Programme classification, violence	Programme classification, violence
2009-017	Buxton	TVNZ	Shortland Street	Scenes of violence	Programme classification, violence	Programme classification, violence

2009-012	Brooking	TVNZ	Breakfast	Interview with Sensible Sentencing Trust representative	Balance	Balance
2008-040	Pryde	RNZ	Nine to Noon	Update on situation in Fiji	Accuracy, balance	Accuracy
2008-086A	Boyce	TVNZ	One News	Report on release of Sutch Papers inaccurate	Balance, accuracy	Accuracy
2008-086B	Boyce	TVNZ	Tonight	Report on release of Sutch Papers inaccurate	Balance, accuracy	Accuracy
2009-007	Carroll	TVNZ	One News	Headline summary about Labour and National Party redundancy plans	Balance, accuracy	Accuracy
2008-097A	Cunliffe	TVNZ	Close Up	Item about Health Minister's delay in approving trial for potential diabetes cure	Balance, fairness, accuracy	Fairness
2008-097B	Cunliffe	TVNZ	Close Up	Item about Health Minister's delay in approving trial for potential diabetes cure	Action taken (balance), fairness, accuracy	Fairness
2008-066	Harrison	TVNZ	Ugly Betty promo	Contained sexual themes	Programme classification, children's interests, good taste and decency	Programme classification and children's interests
2008-039A	Nudds	TVNZ	Wolf Creek	Horror film with disturbing violence	Violence, children's interests, good taste and decency	Violence
2008-039B	McIntosh	TVNZ	Wolf Creek	Horror film with disturbing violence	Violence, children's interests, good taste and decency	Violence
2008-137	Knight	TWWorks Ltd	3 News	Report on cannibalistic act	Violence, children's interests, good taste and decency, programme classification	Violence, children's interests

NOT UPHELD

Decision Number	Complainant	Broadcaster	Programme	Nature of complaint	Standards Complained Under
2008-017	South Pacific Pictures	RadioWorks Ltd	Radio Live	Host disclosed address of house used in TV programme	Privacy
2008-042	Clancy	TVNZ	Breakfast	Discussion about the Pope's recent activities	Good taste and decency, balance, accuracy, fairness
2008-027	Fitzpatrick	TVNZ	Close Up	Discussion about ruling against Charlie's soda ad	Balance
2008-028	Collier	TVNZ	Distraction	Conversations of a sexual nature and coarse language	Good taste and decency
2008-041	Scott	TWWorks Ltd	3 News	Report that celebrity had obtained diversion for shoplifting	Privacy
2008-030	Blazey	TWWorks Ltd	3 News	Item showed clothed body of dead teenager	Good taste and decency
2008-049	Preece	TVNZ	Breakfast	Presenter sniffing highlighter pen	Law and order, children's interests
2008-047	Turner	TVNZ	Close Up	Item about Tui Brewery event	Liquor
2008-050	Beets- Benton	TVNZ	One News	Referring to adopted daughter of Paul Holmes unfair and discriminatory	Fairness
2008-056	Cooke	TVNZ	One News	Statement that "a man needs his cave"	Good taste and decency

NOT UPHELD CONTINUED

2008-045	Butler	TVNZ	One News	Item on whether the personal stance of two National Party MPs reflected the party's view	Balance, accuracy, fairness
2008-053	Lace	TVNZ	One News	Footage of students in "fight clubs"	Good taste and decency, law and order, violence
2008-057	Rogerson	TWWorks Ltd	3 News	Details of sexual assault on prison officer	Good taste and decency
2008-051	Airlie	TWWorks Ltd	Bones promo	Dialogue about cannibalism	Good taste and decency, law and order, children's interests
2008-033	Parker	TWWorks Ltd	Target	Business practices of chiropractor	Balance, accuracy, fairness
2008-064	Marriott	RNZ	RNZ National News	MAF's approval of importation of crocodiles by zoos	Accuracy, social responsibility
2008-062A	Rice	TRN	Newstalk ZB	Report that bodies were found on rail "carriage"	Accuracy
2008-062B	Rice	TRN	Newstalk ZB	Report that bodies were found on rail "carriage"	Accuracy
2008-072	McLeod	TVNZ	Breakfast	Comment about OCD sufferers	Good taste and decency
2008-078B	Rice	TVNZ	Breakfast	Report that bodies were found on rail "carriage"	Accuracy
2008-060	Kuehn	TVNZ	One News	Man pointed rifle at the camera	Law and order, good taste and decency, violence
2008-052	Richards	TVNZ	One News	Report on appointment of Niu FM news editor	Balance, accuracy, fairness
2008-046	Lubinska and Rowland	TVNZ	One News	Report on One World Foundation	Balance, accuracy, fairness
2008-078A	Rice	TVNZ	One News	Report that bodies were found on rail "carriage"	Accuracy
2008-061	Garmonsway	TVNZ	Scrubs	Story involving a man with a persistent erection	Children's interests
2008-065	Harrison	TVNZ	Two and a Half Men promo	Sexual themes in dialogue	Good taste and decency, programme classification, children's interests
2008-038	MSD	TWWorks Ltd	3 News	Item about WINZ paying for beneficiaries' impounded cars	Balance, accuracy, fairness
2008-067	Dobson	TWWorks Ltd	Dexter	Programme about forensic expert leading a double life as a serial killer	Law and order, violence
2008-054	Byers	TWWorks Ltd	Target	Review of gift basket companies	Privacy
2008-070	Franchised Businesses Ltd	TWWorks Ltd	Target	Item about man who purchased "Hire a Hubby" franchise	Accuracy, fairness
2008-063	Findlay	TWWorks Ltd	Underbelly	Programme about mafia-type gangs in Melbourne	Good taste and decency
2008-080	Golden	RNZ	Midday Report	Stock market news concluded with contact details of sharebroking firm	Good taste and decency, social responsibility, accuracy, fairness, balance
2008-092A	Mayall	SKY	A Shot at Love II with Tila Tequila	Reality dating show with sexual content	Content classification, warning and filtering, children
2008-092B	Mayall	SKY	A Shot at Love II with Tila Tequila	Reality dating show with sexual content	Content classification, warning and filtering, children

2008-084	Hodge	TVNZ	A Place in Spain	Man said "Jesus [bleep] Christ"	Good taste and decency
2008-074	Withers	TVNZ	Breakfast	Presenter's comments during political interview	Balance
2008-073	Hind	TVNZ	Build a New Life in the Country	Coarse language in G-rated programme	Action taken
2008-082	Burnell	TVNZ	Close Up	Language in interview with Gordon Ramsay	Children's interests
2008-071	Findlay	TVNZ	Closer	Film contained internet sex-chat and use of the word "cunt"	Good taste and decency, children's interests
2008-069	Wolf	TVNZ	One News	Report on police bust on former husband of Charlotte Dawson	Balance, accuracy, fairness, law and order
2008-068	Wolf	TVNZ	One News: Midday	Report on police bust on former husband of Charlotte Dawson	Balance, accuracy, fairness, law and order
2008-058	Waide	TWWorks Ltd	3 News	Item showed convicted rapist at his home with a child whose face was pixelated	Privacy, accuracy, fairness, children's interests
2008-079	Dunkley	TWWorks Ltd	3 News	News item contained clip of adult tightly smacking child	Accuracy
2008-076	Dewe	TWWorks Ltd	Campbell Live	Showed footage of people shoplifting	Law and order, balance
2008-118	Boreham	TVNZ	Election programme	National party advertisement featuring John Key apparently not wearing a seatbelt	Law and order, children's interests
2008-122	Haden	TVNZ	Election programme	Labour Party advertisement where actress said she couldn't trust John Key	Denigration
2008-123	Marceau	TWWorks Ltd	Election programme	Labour Party advertisement where actress said she couldn't trust John Key	Denigration
2008-085	Lewes	TVNZ	One News	Hidden camera footage showing shopkeeper selling ingredients to make methamphetamine	Good taste and decency, law and order, privacy, balance, accuracy, fairness, children's interests, programme classification
2008-093	Harris	RadioWorks Ltd	More FM	News item disclosed name of witness in criminal trial	Privacy
2008-077A	Kodikara	SKY	The Great Global Warming Swindle	Documentary alleging that global warming was not man-made	Balance, fairness, accuracy
2008-077B	Smith	SKY	The Great Global Warming Swindle	Documentary alleging that global warming was not man-made	Balance, fairness, accuracy
2008-095	Quinlan	TVNZ	Breakfast	Gossip segment used phrase "masturbated to webcams"	Good taste and decency, children's interests
2008-099	Francis	TVNZ	Burying Brian	Use of the word "fuck"	Good taste and decency
2008-091	Teoh	TVNZ	Close Up	Item suggested that Asian people were being targeted for crime in South Auckland	Balance, accuracy, fairness
2008-100	Findlay	TVNZ	Life on Mars promo	Man's hand held down and hit with telephone receiver	Law and order, violence
2008-075	Watkin	TVNZ	One News	Report on Air New Zealand's planned use of biofuel	Accuracy
2008-089	de Villiers	TVNZ	One News	Showed email addresses on screen	Privacy
2008-098	Leonard	TVNZ	One News	Report on visit of US Secretary of State	Balance
2008-087	Yeoman	TVNZ	One News	Correspondent made disparaging remarks about English rugby team	Good taste and decency

NOT UPHELD CONTINUED

2008-088	DY	TVNZ	One News	Report on 1080 poison showed contractor involved in confrontation	Privacy
2008-090	Dickson	TVNZ	One News: Middy	Video showing fictional image of a burning skull	Good taste and decency, violence
2008-101A	Wong	TVNZ	The Unauthorised History of New Zealand	Adult cartoon involving one character ejaculating on the face of another	Good taste and decency
2008-101B	Harrison	TVNZ	The Unauthorised History of New Zealand	Adult cartoon involving one character ejaculating on the face of another	Good taste and decency
2008-094	Bennachie	TWWorks Ltd	Sunrise	Interview with ECPAT about report on human trafficking	Balance, accuracy
2008-107	O'Malley	RadioWorks Ltd	More FM	Host discussed whether men should wear pink clothing	Discrimination and denigration
2008-108	Kiro	RadioWorks Ltd	Talkback	Discussion about release of report by Children's Commissioner	Controversial issues, fairness
2008-106	Hadfield	TVNZ	Game of Two Halves	Woman whipping man's partially bare buttocks	Good taste and decency, violence
2008-121	Samuel	TVNZ	Hotel Babylon	Sex scene shown soon after start of 8:30pm A0 time	Action taken
2008-116	Brown	TVNZ	One News	Report on share market crash	Accuracy
2008-109	McDonald	TVNZ	One News	Report showed wife and children of homicide victim in police car	Privacy
2008-110	Findlay	TVNZ	The Tudors	Brief flashes of couple having sex	Programme information
2008-113	Brookes	TWWorks Ltd	3 News	Item on landslip mentioned real estate agent	Balance, accuracy, fairness
2008-115	Mace	TWWorks Ltd	A Thousand Apologies	Sketch comedy lampooning pan-Asian experience in New Zealand	Fairness
2008-124	Anderson	TWWorks Ltd	Jono's New Show promo	The words "fucken" and "fuckwit" inadequately masked	Action taken
2008-130	Brown	TRN	Newstalk ZB	Details of abuse of Rotorua toddler	Good taste and decency
2008-126	Dickinson	TRN	Newstalk ZB	Host's comparison of binding referenda to a woman saying "I'm yours do anything you want with me"	Good taste and decency, law and order, denigration, responsible programming, controversial issues - viewpoints
2008-138	Fowles	TVNZ	Homegrown	Use of words such as "bastard", "bloody" and "crap"	Good taste and decency
2008-120	Gautier	TVNZ	The Pretender	Character said "Jesus fucking Christ"	Good taste and decency
2008-129	Fisk	TWWorks Ltd	3 News	Report on John Key's visit to Greymouth	Balance
2008-139	Media Matters in NZ (Inc)	RNZ	Morning Report	Report on Australian Government proposal to block websites	Controversial issues, accuracy
2008-117	SKY Network Television Ltd	RNZ	Morning Report	Item on SKY's proposed coverage of the next Olympics	Controversial issues, fairness, accuracy
2008-132	Gibson	RNZ	News	Prediction by Labour Party that it could win the election	Controversial issues, fairness
2008-114	Fisher	TRN	Newstalk ZB	Commentator described Sarah Palin's daughter as the "town bike"	Action taken

2008-133	O'Sullivan	TVNZ	Close Up	Allegations that caregivers had been instructed to assist clients with sex toys	Children's interests
2008-131	Morton	TVNZ	Close Up	Item named paediatrician involved in misdiagnosis of child	Privacy
2008-128	Miller	TVNZ	Close Up	Item about dance troupe Real Hot Bitches	Good taste and decency
2008-136	Carr	TVNZ	One News	Review of Helen Clark's political career	Balance
2009-002	Grieve	TWWorks Ltd	3 News	Secret recordings of National Party deputy leader	Fairness
2009-008	White	RadioWorks Ltd	The Breeze	Host revealed that he and his wife had separated, gave wife's name	Privacy
2008-143	Cao	TRN	Kerre Woodham talkback	Discussion over Falun Gong's participation in Auckland Santa parade	Fairness
2009-003	Grieve	TVNZ	One News	Report on Electoral Commission findings	Balance, accuracy
2009-011	Punnett	RNZ	Nine to Noon	Comedian recalled overhearing someone call Helen Clark a lesbian	Good taste and decency, accuracy, denigration
2008-142	Naqvi	TRN	Paul Holmes Breakfast	Host's remarks about Muslim people and terrorism	Controversial issues, accuracy, fairness, discrimination and denigration
2009-005	Ede	TRN	Radio Hauraki	Presenters encouraged listeners to photocopy their bottoms	Good taste and decency, law and order, responsible programming
2009-001	Young	TVNZ	Close Up	Item about postponement of surgery for cancer sufferer	Balance, accuracy, fairness
2009-009	Angus	TWWorks Ltd	3 News	Coverage of Boobs on Bikes parade	Good taste and decency, children's interests, programme classification
2009-006	Keesing	TRN	Newstalk ZB	Item about complainant distributing pamphlets prior to the election	Controversial issues, accuracy, fairness
2008-135	Ram	Apna 990	Bhajan Sanghra	Host's discussion about how the new National-led government would treat the Indian community	Good taste and decency, controversial issues
2009-013	Wakeman	SKY	Prime News	Prediction that GST and personal tax rates may need to be raised	Accuracy
2009-004	Rawson	TVNZ	One News	Item explaining how bank loans are funded	Accuracy
2009-014A	Pepping	TWWorks Ltd	3 News	Item about voluntary euthanasia	Good taste and decency, law and order, children's interests
2009-014B	Pepping	TWWorks Ltd	3 News	Item about voluntary euthanasia	Good taste and decency, law and order, children's interests
2008-125A	Cleary	TWWorks Ltd	Downsize Me	Recommendations on weight loss and nutrition	Accuracy
2008-125B	Talacek	TWWorks Ltd	Downsize Me	Recommendations on weight loss and nutrition	Accuracy
2008-141	NZ Dietetic Assn	TWWorks Ltd	Downsize Me	Recommendations on weight loss and nutrition	Accuracy
2008-140	NZ Dietetic Assn	TWWorks Ltd	Downsize Me	Recommendations on weight loss and nutrition	Accuracy
2008-134	NZ Dietetic Assn	TWWorks Ltd	Downsize Me	Recommendations on weight loss and nutrition	Accuracy
2009-035	Brown	RNZ	Morning Report	Host's remark about apartheid	Fairness

NOT UPHELD CONTINUED

2009-034	Cooper	SKY	True Stories Uncut: Tantalastic	Shot of naked man	Good taste and decency
2009-040	Petros	TRN	Danny Watson talkback	Discussion about Catholic Church's excommunication of mother and doctor who allowed abortion on 9-year-old rape victim	Fairness, good taste and decency, discrimination and denigration
2009-020	Bladen	TVNZ	Breakfast	Host's joke that obese children should be taken away and put in car compactors	Good taste and decency
2009-021	de Villiers	TVNZ	Breakfast	Statements about death of convicted murderer	Good taste and decency, fairness
2009-024	Kenny	TVNZ	Breakfast	Segments about police shooting of innocent bystander	Balance
2009-032	Middleton	TVNZ	Breakfast	Description of 15-year-old mother as "slapper" and "a bit of a goer"	Good taste and decency
2009-027	McDonald	TVNZ	Close Up	Item about 10-year-old who took mother's car for a joyride	Law and order, children's interests
2009-037	Turley	TVNZ	Close Up	Item on conditions in a rest home	Balance, accuracy, fairness
2009-031	Boulton	TVNZ	My Wife and Kids	Reference to sex life	Good taste and decency, children's interests
2009-022	Ryan	TVNZ	One News	Poll about whether NZ should become a republic	Balance, accuracy, fairness
2009-029	de Villiers	TVNZ	One News	Report on sentencing of man who stabbed teenage tagger	Accuracy, fairness
2009-026	Reekie	TVNZ	Until Proven Innocent	Drama about man wrongfully convicted of rape	Privacy, fairness, programme information, balance, accuracy
2009-033	Evison	TVNZ	Victoria's Empire	Statement about Chinese use of opium in early nineteenth century	Balance, accuracy, fairness
2009-025	Order of St John	TWWorks Ltd	60 Minutes	Showed death certificate with name of paramedic who responded to emergency	Privacy
2009-019	King	TWWorks Ltd	Campbell Live	Item about layby company which allegedly owed customers money	Privacy, accuracy, fairness
2009-028	Green Party of Aotearoa	TRN	Newstalk ZB	Comments about Green Party MP	Fairness, good taste and decency

DECLINED TO DETERMINE

Decision Number	Complainant	Broadcaster	Programme	Nature of complaint	Standards Complained Under	Reason
2008-035	McDonald	TVNZ	Tonight	Item reported rule change on foreign investment and impact on Auckland airport share prices	Accuracy	Complaint was vexatious
2008-127	McDonald	TVNZ	One News Tonight	Report on Auckland homicide	Privacy	Not a formal complaint

