

2026

**TE PŪRONGO MŌ NGĀ  
MAHI MŌ TE TAU  
STATEMENT OF PERFORMANCE  
EXPECTATIONS**

# TAUĀKĪ WHAKAMANA STATEMENT OF AUTHORISATION

This SPE sets out our proposed performance targets and forecast financial information for the year ahead. It is produced in accordance with section 149E of the Crown Entities Act 2004 and should be read together with our Statement of Intent 2023–2027 (SOI).

The forecast financial statements and underlying assumptions in this document have been authorised as appropriate for issue by the board of the Broadcasting Standards Authority in accordance with its role under the Crown Entities Act 2004. It is not intended to update the forecast financial statements subsequent to presentation.



**Susie Staley**  
*Toihau | Chair*  
June 2025



**Pulotu Tupe Solomon-Tanoa'i**  
*Mema | Member*  
June 2025

# NGĀ IHIRANGI

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# TE ANGA RAUTAKI STRATEGIC FRAMEWORK



## Sector vision

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



## BSA vision & purpose

**Our vision** is freedom in broadcasting without harm

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



## Overarching outcome/goal

**What we intend to achieve:**

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



## Impacts over time

**How we contribute and influence:**

- ▶ Providing an efficient complaints service which is accessible, agile and modern
- ▶ Making decisions about complaints that are fair, clear, robust and timely
- ▶ Ensuring decisions reflect the culture, attitudes and values of our diverse communities
- ▶ The standards and decisions are fit for purpose in a changing media environment

- ▶ Engaging with and educating broadcasters so that they understand and meet their standards obligations
- ▶ Engaging with and educating the public so they make informed decisions and safely manage broadcast content in their homes
- ▶ Working collaboratively on regulatory sector reform which reduces the risk of harm, protects free speech and promotes a healthy broadcasting industry



## Measuring our impact

**How we know we are influential:**

- ▶ The public are aware of the broadcasting standards system
- ▶ Broadcasters and the public understand the standards
- ▶ Broadcasters and the public have a high level of trust and confidence in the system

- ▶ The public are aware of and use the tools available to safely manage broadcast content
- ▶ Broadcaster conduct, practices, policies and/or procedures are improved following the issue of a decision
- ▶ Our decisions reflect the attitudes and values of our diverse liberal democratic society



## Activities & services

**How we deliver:**

### Oversight and development of the broadcasting standards system

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

### Complaints determination

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

### Engagement and education

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

# TE WHAKATAKINGA INTRODUCTION

**This SPE sets out how we measure our performance, and reports on progress against our targets. Results against these and the longer-term goals set out in our SOI are reported in our Annual Report.**

## THE YEAR AHEAD

Our hope for the coming year is that we see progress towards an update of the laws and regulatory settings that have been in place for the last 35 years, governing a media sector that no longer resembles what it was in 1989 when the Broadcasting Act was passed. In February 2025 the Government opened consultation on a range of proposals to reform media regulation, including a new, platform-neutral, system for regulating professional media, and a range of measures designed to level the playing field for local content producers and distributors. We welcome this consultation and hope it will lead to legislative action in the current political term.

It has been said many times now, but reform is long past due. Traditional broadcasters are adapting, restructuring or closing up shop, audiences are firmly entrenched in digital platforms, and global tech giants continue to consolidate their dominance over content distribution and advertising revenue. Change has been accelerating for over a decade and a half, and yet our regulatory settings remain unchanged. This lack of reform leaves New Zealand's media sector at a competitive disadvantage not of its own making, struggling to remain viable in an increasingly globalised and algorithm-driven market.

The BSA has a crucial role in ensuring a fair regulatory environment, where shared community standards are applied consistently and audiences have access to reliable, locally relevant content. Broadcasting standards exist to uphold free speech without harm, but they apply unevenly across different platforms, leaving significant gaps in accountability and public protection. Across all media platforms, audiences should have access to a fair and impartial forum for raising complaints about content that breaches the standards expected of professional media by the community.

The financial challenges facing the sector are stark. The closure of Newshub in 2024 and reductions in TVNZ's current affairs programming, as well as the closure of a host of local newspapers, signal the deepening pressures on traditional media in both broadcasting and print. Industry levies, a core part of our funding model, are expected to decline further as broadcasters continue to move towards digital-first offerings. Meanwhile, major (overseas) digital platforms continue to expand their influence without regulation or obligation to contribute to the domestic market they are generating revenue from.

It is for the Government – not the regulator – to decide what legislative solutions are most appropriate, but it is our strong view that the status quo is not financially or practically sustainable. Until meaningful reform is enacted, our focus remains on delivering our core functions to a high standard and championing our vision for freedom of expression without harm. We will continue the improvements we have been making to ensure our complaints process is effective, maintain broadcasting standards that reflect public expectations, and expand our engagement efforts to meet audiences where they are.

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**Change has been accelerating for over a decade and a half, and yet our regulatory settings remain unchanged. This lack of reform leaves New Zealand's media sector struggling to remain viable in an increasingly globalised and algorithm-driven market.**

## OUR FOCUS

**We will continue to support progress towards regulatory reform, and work closely with Manatū Taonga and our Minister to prepare for any proposed new roles and responsibilities. In the meantime, we continue to perform our core activities with excellence and continue the work we have done to streamline and optimise them to ensure value for money.**

Our three key levers are complaints determination; oversight and development of the broadcasting standards system; and education and engagement.

Over the next year, we will give particular focus to:

### **Ngā whakapae Complaints**

Issuing robust, fair, and transparent decisions is at the heart of our work. Our complaints system must remain accessible and responsive in an era of rapid media change. Our research and surveys inform our understanding of contemporary community standards, drawing on expert input where needed. We continue to explore opportunities to make our complaints process more user-friendly and efficient, from a technological and user-centric perspective. We are proud of the successful co-regulatory system that has operated for the last 35 years and will continue to uphold high standards as we work towards future reform.

### **Ngā mahi pāhekoheko Education and engagement**

Ensuring people understand the role of broadcasting standards is fundamental to our mission. In a time when social cohesion is fragile and there are significant concerns about public trust in media, genuine public engagement is more important than ever. The Authority's role is to reflect the community's standards in its decisions and, to do that, we need to be connected and listening to our diverse communities. Our statistics show some communities are far less likely to proactively engage with the Authority by making a complaint, so we must find ways to meet audiences where they are and strengthen our lines of communication.

### **Mahitahi Working collaboratively**

Regulatory challenges cannot be addressed in isolation. We will continue to build and maintain our strong relationships with broadcasters, government agencies, industry groups and community organisations to drive meaningful change. With regulatory fragmentation still creating confusion for industry and the public, we will work with our partners to advocate for a clearer, more consistent system that serves the needs of New Zealanders now and into the future.

### **Te tahua pūtea Value for money**

The financial pressures facing the media sector have direct implications for our funding model. As levy returns decline and more broadcasters move towards digital-only offerings, we must carefully manage our resources to maintain financial stability while continuing to deliver high-quality services. We are conscious at all times of our responsibility to use Crown and levied funds responsibly. We will focus on areas where we can maximise our impact, including through our research and surveys, partnerships with others, and promotion of notable decisions.

### **Ā mātou tāngata Our people**

Our people take pride in delivering the highest standards in their work. They demonstrate care and transparency in guiding complainants through the complaints process and providing robust advice to the Authority to support its decision-making. We are committed to fostering a workplace culture that values professionalism, collaboration and wellbeing.

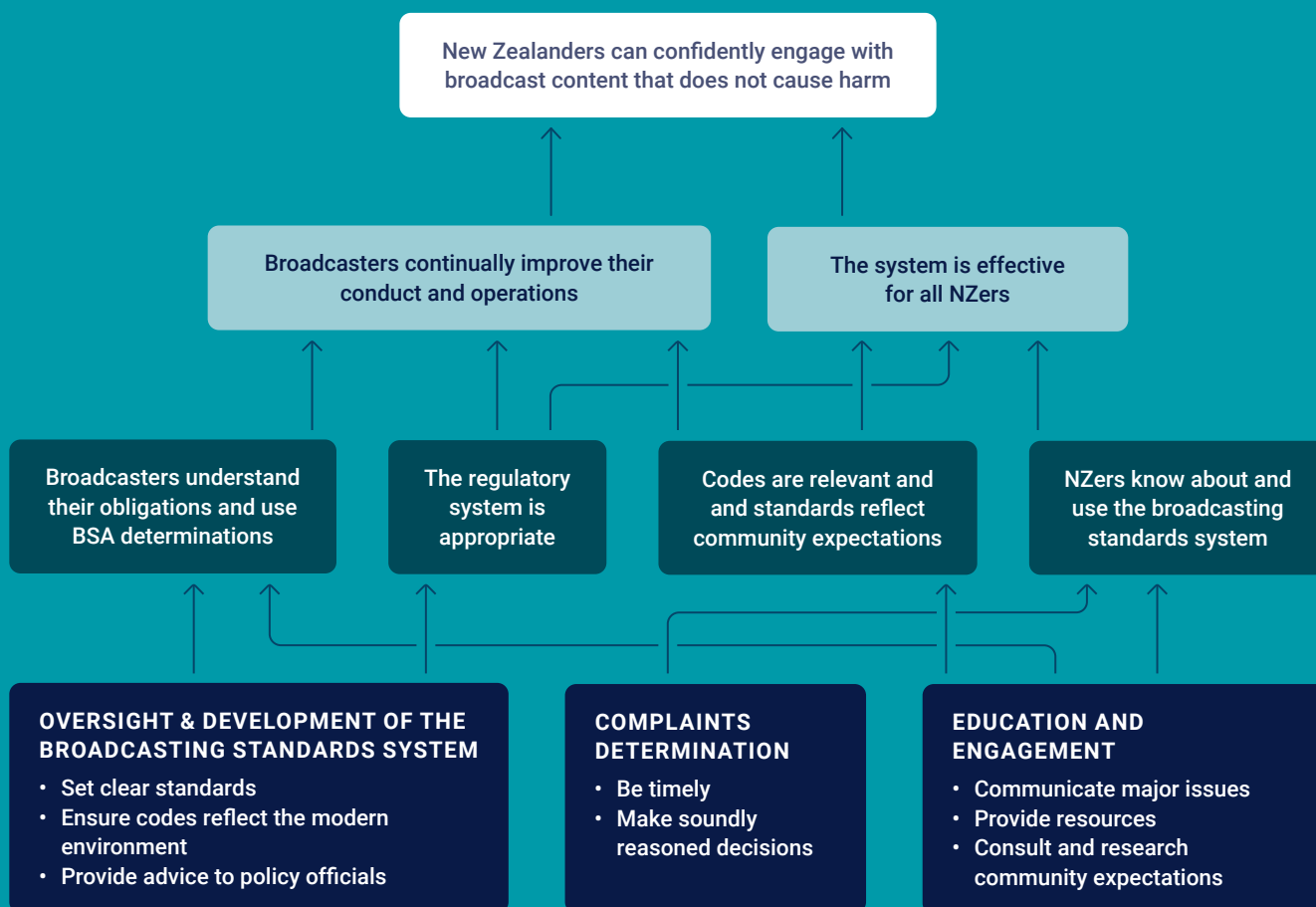
### **Ā mātou paearu mahi Performance measures**

This section sets out performance measures, targets, estimates and budgets for the year ending 30 June 2026, in accordance with the Crown Entities Act 2004, in relation to our core activities and services. It explains how our activities link to, influence and contribute to longer-term outcomes and the impact we intend to achieve as per our strategic framework (page 2).

### **Te matapae pūtea Forecast financial statements**

The forecast financial statements provide all appropriate information and explanations needed to fairly reflect the forecast financial operations and financial position of the BSA for the year ending 30 June 2026 in accordance with s149G of the Crown Entities Act 2004.

Our statistics show some communities are far less likely to proactively engage with the Authority by making a complaint, so we must find ways to meet audiences where they are and strengthen our lines of communication.



# TE PAEARU MAHI ME NGĀ KAWATAU

## PERFORMANCE ASSESSMENT & ANNUAL EXPECTATIONS

### 1

#### TE HĀTEPE WHAKAPAE COMPLAINTS DETERMINATION

We deal with complaints that broadcasters have breached the Code of Broadcasting Standards. Most complaints go first to the broadcaster, and may be referred to the Authority if the complainant is not satisfied with the broadcaster's decision.

It is important that our decisions are of a high quality, fair, clear, robust, soundly reasoned and timely. They need to reflect the boundaries between freedom of expression and harm, and the changing media environment. They provide guidance to broadcasters and the public about how the standards apply. They should reflect the attitudes and values of our diverse liberal democratic society.

Through our decisions, we aim to maintain a high level of trust and confidence in the system so New Zealanders can willingly and safely engage with content. Performance of this class of outputs will be assessed through the measures below.

Output	Measure	Target 2025/26	Target 2024/25	Actual 2023/24	Actual 2022/23
1.1 Complaints Management	Number of complaints and enquiries received <sup>1</sup>	An estimated 140-170 formal complaints	An estimated 150-180 formal complaints	Achieved: 130 formal complaints	Achieved: 169 formal complaints
		650-800 enquiries	800-950 enquiries	614 enquiries	593 enquiries
1.2 Complaints Management	Timeliness	(a) 95% of complaints acknowledged within 3 working days	(a) 95% of complaints acknowledged within 3 working days	(a) Achieved – 100%	(a) Achieved – 100%
		(b) 90% of decisions issued within 20 working days of the board meeting at which the final decision is made	(b) 90% of decisions issued within 20 working days of the board meeting at which the final decision is made	(b) Achieved – 99%	(b) Achieved – 99%
1.3 Decisions are soundly reasoned	Quality	(a) N/A this year – undertaken biennially	(a) External assessor agrees that the BSA's reasoning, process and/or interpretation in up to 5 decisions are appropriate and reasonable. Will take place biennially	(a) N/A this year – undertaken biennially	(a) Achieved An external review was undertaken on the BSA's reasoning and interpretation in decline to determine decisions under section 11 of the Broadcasting Act

1. These numbers are an estimate based on recent averages and have been adjusted for the current financial year. As the BSA cannot control the number of complaints it receives, the figure is being used as a measure to monitor workload and the resourcing needed to match it over time.



Output	Measure	Target 2025/26	Target 2024/25	Actual 2023/24	Actual 2022/23
		(b) High Court judgments on appeals taken against BSA decisions are analysed and applied in subsequent decisions to enable improvements to the BSA's reasoning and process	(b) High Court judgments on appeals taken against BSA decisions are analysed and applied in subsequent decisions to enable improvements to the BSA's reasoning and process	(b) Achieved (no appeal decisions in reporting period)	(b) Achieved One appeal upheld – decision analysed to enable improvements to the BSA's reasoning and process in future similar cases
<b>1.4</b> Level of service	Quality	70% of complainants are satisfied with the BSA's service, processes and working relationships including telephone contact, written correspondence and staff professionalism. Undertaken biennially	N/A this year – undertaken biennially	Not achieved: Average of: 65% rated BSA's telephone contact as good or very good 77% rated BSA's staff professionalism as good or very good 66% rated BSA's written correspondence as good or very good	N/A this year – undertaken biennially
<b>1.5</b> BSA decisions reflect community standards and are understood by the public	Quality	75% of a diverse group we litmus test decisions on relating to a particular standard, rank them as acceptable, good or very good on a 5-point scale in terms of how well they understand the reasoning and support the complaint outcome. Undertaken biennially	N/A this year – undertaken biennially	Achieved – 91% 5 decisions tested relating to gender identity issues under the fairness or discrimination and denigration standards	N/A this year – undertaken biennially

## TE UTU MŌ NGĀ MAHI WHAKAPAE

### COST OF COMPLAINTS DETERMINATION

	2024/25 Budget	2024/25 Estimated actual	2025/26 Budget
<b>Total Revenue</b>	\$956,420	\$1,061,823	\$988,320
<b>Total Expenditure</b>	\$1,079,830	\$1,006,414	\$1,046,717
<b>% of Total Budget</b>	58%	58%	58%

## 2

## TE TIROHANGA WHĀNUI ME TE WHAKAWHANAKETANGA O TE PUNAHA WHANONGA KAIPĀHO OVERSIGHT AND DEVELOPMENT OF THE BROADCASTING STANDARDS SYSTEM

We oversee the broadcasting standards regime, work with broadcasters and others to set clear broadcasting standards, and review Codes so they reflect the modern media and a diverse audience environment.

We undertake research and, where appropriate, provide resources to support broadcasters to understand their obligations. We work co-operatively and openly with other regulators and provide advice to policy officials on reform issues.

Our research enables us to understand the changing attitudes and expectations of our diverse communities, so these can be reflected in our decisions and the standards. Maintaining public awareness of the BSA, the standards and complaints system is critical. We measure our impact through a biennial survey.

Our decisions should lead to improvements in broadcaster conduct, policies, practices and procedures. Performance of this class of outputs will be assessed through the measures below.

Output	Measure	Target 2025/26	Target 2024/25	Actual 2023/24	Actual 2022/23
<b>2.1</b> Codes remain relevant to the media environment to which they apply	Quality	Any issues raised in relation to the Code of Broadcasting Standards are analysed and any issues for future improvement identified	Any issues raised in relation to the Codes of Broadcasting Practice are analysed and any issues for future improvement identified	Achieved  No issues raised by external parties  Issues identified internally analysed and any issues for future improvement identified	Achieved  • 57% of broadcaster's surveyed rated the new Code as better, or much better  • Only 4% rated it as worse  • The balance considered it 'the same' or ticked 'don't know/not applicable'
<b>2.2</b> Research is commissioned that is relevant to ensuring the standards are contemporary and community expectations are understood	Quality	One research and/or public consultation project is undertaken to explore community expectations and/or broadcasting standards requirements relevant to supporting a diverse media system.	One research and/or public consultation project is undertaken to explore community expectations and/or broadcasting standards requirements relevant to supporting a diverse media system. This year's research investigates how public trust in media might be improved in Aotearoa New Zealand	Achieved  Research project undertaken on freedom of expression and harm to diverse communities. Report findings will inform decision-making on relevant complaints, offer content that will contribute to a future regulatory system, and assist us to better serve these communities	Achieved in part  Research project undertaken in collaboration with Manatū Taonga (Ministry of Culture and Heritage) and Te Puni Kōkiri relating to use of Mātauranga Māori in the media. Report findings inform decisions regarding standards requirements in this area and offer content that will contribute to a future regulatory system  Report and summary material for the guidance of stakeholders has been published on our website

Output	Measure	Target 2025/26	Target 2024/25	Actual 2023/24	Actual 2022/23
<b>2.3</b> Awareness of BSA and complaint process	Impact	N/A this year – undertaken biennially	65% of New Zealanders who consume broadcast media are aware of the BSA and that they can make a formal complaint. Undertaken biennially	N/A this year – undertaken biennially	Achieved in part 68% of New Zealanders are aware of the BSA and 61% aware they can make a formal complaint
<b>2.4</b> Broadcasters are satisfied with the BSA's processes, services and working relationships	Impact	N/A this year – undertaken biennially	80% or more of broadcasters surveyed biennially rank BSA services (including processes) and working relationships as good or very good on a 5-point scale. Issues raised are analysed and addressed. Undertaken biennially	N/A this year – undertaken biennially	Not achieved 78% – working relationships rated good or very good (N = 27) 72.4% rank services (including processes) good or very good (N=28) <sup>2</sup> Issues raised were analysed and addressed
<b>2.5</b> Broadcasters understand the standards and meet their obligations	Impact	Broadcaster conduct, practices, and/or procedures are improved following issue of a decision or new guidelines. Assessed via 3 case studies	Broadcaster conduct, practices, and/or procedures are improved following issue of a decision or new guidelines. Assessed via 3 case studies	Achieved 3 case studies detailed in Annual Report, section: Oversight and Development of the Broadcasting Standards System	Achieved 3 case studies detailed in Annual Report, section: Oversight and Development of the Broadcasting Standards System
<b>2.6</b> An agent for change in relation to the regulatory sector	Impact	Advice on regulatory sector reform is provided to and considered by officials. Evidence of collaborative work with others in the sector. Assessed via case study	Advice on regulatory sector reform is provided to and considered by officials. Evidence of collaborative work with others in the sector. Assessed via case study	Achieved Case study detailed in Annual Report, section: Oversight and Development of the Broadcasting Standards System	Achieved Case study detailed in Annual Report, section: Oversight and Development of the Broadcasting Standards System

## TE UTU MŌ NGĀ MAHI O TE PUNAHA WHANONGA KAIPĀHO

### COST OF OVERSIGHT AND DEVELOPMENT OF THE BROADCASTING STANDARDS SYSTEM

	2024/25 Budget	2024/25 Estimated actual	2025/26 Budget
<b>Total Revenue</b>	\$280,330	\$311,224	\$289,680
<b>Total Expenditure</b>	\$316,502	\$294,983	\$306,796
<b>% of Total Budget</b>	17%	17%	17%

2. Measure adjusted in 2022/23 financial year to assess the broader 'services (including processes)' rather than simply 'processes' (the ratings for which were only sourced from the limited number of broadcasters who had had complaints determined by the BSA over the period). The expanded scope encompasses ratings for BSA's complaints processes/determination, communications, research and information provided.

## 3

## NGĀ MAHI PĀHEKOHEKO EDUCATION AND ENGAGEMENT

To ensure the broadcasting standards system is effective for all New Zealanders we have an important role in engaging with and educating broadcasters and the public on the standards and how they apply.

We also advise and inform the Government on issues relevant to the content regulatory framework. We strive to make our services accessible to all of New Zealand's diverse communities through digital and non-digital channels. We provide information and guidance through our website, BSA Pānui, X (Twitter) and LinkedIn, press releases, seminars and public consultation processes. We undertake activities to raise awareness of the BSA, broadcasting standards, and the complaints system. Our focus in this area is to prevent harm and to assist broadcasters to meet the standards.

Our aim is that all people from different cultures, backgrounds and abilities can access and benefit from the broadcasting standards system in New Zealand. Performance of this class of outputs will be assessed through the measures below.

Outcomes	Measure	Target 2025/26	Target 2024/25	Actual 2023/24	Actual 2022/23
<b>3.1</b> Success of Communication and Engagement	Impact	Decisions and issues of high public interest or that provide particular guidance on the application of the standards are communicated effectively – whether via feedback to broadcasters; media releases; newsletters or social media. Assessed via a case study	Decisions and issues of high public interest or that provide particular guidance on the application of the standards are communicated effectively – whether via feedback to broadcasters; media releases; newsletters or social media. Assessed via a case study	Achieved 1 case study	Achieved 1 case study
<b>3.2</b> Broadcasters understand the standards and meet their obligations	Quality	The BSA meets with, provides workshops and/or seminars 15 times annually to broadcasters or training institutions on issues relating to broadcasting standards so they understand them and meet their obligations	The BSA meets with, provides workshops and/or seminars 15 times annually to broadcasters or training institutions on issues relating to broadcasting standards so they understand them and meet their obligations	Achieved 20 meetings with broadcasters 5 seminars provided to broadcasters 4 seminars provided to training institutions	Achieved 15 meetings with broadcasters 8 seminars provided to broadcasters 4 seminars provided to training institutions
<b>3.3</b> Māori, Asian, and Pasifika community awareness of the BSA and the ability to make a complaint is increased	Quality	N/A this year – undertaken biennially	65% of Māori, Asian, and Pacific Peoples who consume broadcast media <sup>3</sup> are aware of the BSA and the ability to make a complaint. Undertaken biennially	N/A this year – undertaken biennially	Not achieved Aware of the BSA: • 49% – Māori • 38% – Pasifika • 42% – Asian  Aware they can make a formal complaint: • 58% – Māori • 43% – Pasifika • 42% – Asian

Outcomes	Measure	Target 2025/26	Target 2024/25	Actual 2023/24	Actual 2022/23
<b>3.4</b> Diverse New Zealand communities are encouraged and supported to participate in the broadcasting standards regime and engage safely with broadcast content	Quality	BSA provides 10 meetings, workshops, media interviews, or translated written guidance to Māori, Asian, and/or Pacific Peoples groups <sup>4</sup>	BSA provides 10 meetings, workshops or translated written guidance to Māori, Asian, and/or Pacific Peoples groups	Achieved 9 meetings/ workshops with Māori, Asian and/or Pacific Peoples groups The following guidance released in multiple languages: <ul style="list-style-type: none"> <li>• Election Programmes Code (including associated guidance)</li> <li>• Updated Complaints Unlikely to succeed guidance</li> <li>• Guidance on reporting on gender identity issues</li> <li>• Te reo translation of updated guide to broadcaster publicity notices</li> </ul>	Achieved 9 meetings/workshops with 12 Māori, Asian and/or Pacific Peoples groups The following guidance released in multiple languages: <ul style="list-style-type: none"> <li>• Broadcasting Standards Codebook</li> <li>• Broadcaster publicity notice template</li> <li>• Guide to Choosing a Standard</li> <li>• Guide to the Complaints Process</li> <li>• 2023 Election Programmes Code</li> </ul>
<b>3.5</b> Complainants and broadcasters indicate high satisfaction with the usability and clarity of the website	Quality	At least 70% of broadcasters or complainants surveyed rate the BSA website as good or very good on a 5-point scale. Broadcasters and complainants will be surveyed in alternate years	At least 70% of broadcasters or complainants surveyed rate the BSA website as good or very good on a 5-point scale. Broadcasters and complainants will be surveyed in alternate years	Not Achieved 57% – Complainants	Achieved 84% – Broadcasters

## TE UTU MŌ NGĀ MAHI PĀHEKOHEKO

### COST OF EDUCATION AND ENGAGEMENT

	2024/25 Budget	2024/25 Estimated actual	2025/26 Budget
<b>Total Revenue</b>	\$412,250	\$457,683	\$426,000
<b>Total Expenditure</b>	\$465,444	\$433,799	\$451,171
<b>% of Total Budget</b>	25%	25%	25%

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

4. This measure has been amended for this financial year to include media interviews for the specified groups

# TE ORANGA TŌPŪTANGA ME TE ĀHEINGA ORGANISATIONAL HEALTH AND CAPABILITY

We are a small entity with specialist staff. We have formal good employer and personnel policies in place to ensure bias-free recruitment and remuneration, and a commitment to equal employment opportunities.

We do not tolerate harassment or discrimination. We are focused on being a resilient, connected and adaptable organisation, one where staff can grow and contribute their knowledge. Our measures to help achieve this are summarised below:

Goal	Measure	2024/25
<b>Our people are skilled and professional</b>	Individual staff training needs are assessed and a range of options developed	Achieved
	Staff are offered lessons in te reo Māori, te ao Māori and te Tiriti o Waitangi	Achieved
	Staff feedback is regularly sought using a range of tools	Achieved
	Equal employment opportunity principles are incorporated in staff selection and management, to achieve as diverse a workforce as possible within the limits of our small size	Achieved
<b>We maintain, seek and develop ongoing opportunities for collaboration and engagement</b>	Work with agencies which also have a role in the oversight of content standards to increase understanding, share ideas and reduce cost and complication	Achieved
	Maintain regular contact with broadcasters and stakeholder groups	Achieved
<b>Our infrastructure is fit for purpose and helps us work efficiently</b>	New ways of working are explored and implemented where appropriate	Achieved
	We have the right mix of flexible technology to help this happen	Achieved
	Where possible we share resources	Achieved

# TE MATAPAE PŪTEA

## FORECAST FINANCIAL STATEMENTS

**The forecast financial statements provide all appropriate information and explanations needed to fairly reflect the forecast financial operations and financial position of the Broadcasting Standards Authority for the year ending 30 June 2025 in accordance with s149G of the Crown Entities Act 2004. The Authority also sets out the budgeted financial performance, position and cash flows for the year ending 30 June 2026.**

Our activities contribute to the non-departmental output expense, Public Broadcasting Services, within Vote Arts, Culture and Heritage, administered by the Ministry for Culture and Heritage. We will receive \$1,009,000 (GST exclusive) in Crown funding in 2025/26 (2024/25: \$1,009,000).

The BSA does not propose to supply any class of outputs in the financial year that is not a reportable class of outputs (section 149E(1)(c) of the Crown Entities Act 2004).

Our 2025 financial performance is more positive than forecast, largely resulting from broadcasting levies remaining more resilient than anticipated (though this is not expected to continue). The Authority has continued to adopt Government cost savings initiatives, resulting in reduced expenditure. For 2026 we have forecast a deficit due to an anticipated reduction in levy revenue from broadcasters. It is expected that further costs will arise from planned projects relating to our core functions and proposed regulatory reform. We expect to draw on our reserves which have been built up for the purpose of supporting projects and responding to fluctuating levy income. Notwithstanding the anticipated deficit, we will continue to have appropriate reserves in line with our financial management policy.

## STATEMENT OF PROSPECTIVE FINANCIAL PERFORMANCE

Broadcasting Standards Authority  
For the year ending 30 June 2026

	2024/25 Budget \$	2024/25 Estimated actual \$	2025/26 Budget \$
<b>Revenue</b>			
Broadcasting Levy	600,000	713,750	640,000
Crown Revenue	1,009,000	1,009,000	1,009,000
Interest Revenue	40,000	108,000	55,000
<b>Total Revenue</b>	<b>1,649,000</b>	<b>1,830,730</b>	<b>1,704,000</b>
<b>Less Expenditure</b>			
Personnel costs	1,247,472	1,145,150	1,177,083
Other expenses	596,954	573,156	618,237
Depreciation and amortisation	17,350	16,891	9,366
<b>Total Expenditure</b>	<b>1,861,776</b>	<b>1,735,197</b>	<b>1,804,685</b>
<b>(Deficit)/Surplus</b>	<b>(212,776)</b>	<b>95,533</b>	<b>(100,685)</b>

## STATEMENT OF PROSPECTIVE CHANGES IN EQUITY

Broadcasting Standards Authority  
For the year ending 30 June 2026

	2024/25 Budget	2024/25 Estimated actual	2025/26 Budget
Public equity as at 1 July	2,279,448	2,219,129	2,314,662
Return of equity to the Crown	-	-	-
(Deficit)/Surplus for the year ended 30 June	(212,776)	95,533	(100,685)
<b>Public Equity as at 30 June</b>	<b>2,066,672</b>	<b>2,314,662</b>	<b>2,213,977</b>



## STATEMENT OF PROSPECTIVE FINANCIAL POSITION

Broadcasting Standards Authority

As at 30 June 2026

	2024/25 Budget	2024/25 Estimated actual	2025/26 Budget
<b>Assets</b>			
<b>Current assets</b>			
Bank accounts and cash	332,448	799,726	718,142
Investments	1,850,000	1,650,000	1,650,000
Debtors and prepayments	48,000	60,000	45,000
GST	19,200	20,000	20,000
<b>Total current assets</b>	<b>2,249,648</b>	<b>2,529,726</b>	<b>2,433,142</b>
<b>Non-current assets</b>			
Property, plant and equipment	12,941	9,994	11,647
Intangible	3,825	3,825	1,807
<b>Total non-current assets</b>	<b>16,766</b>	<b>13,819</b>	<b>13,453</b>
<b>Total Assets</b>	<b>2,266,414</b>	<b>2,543,545</b>	<b>2,446,596</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Creditors and accrued expenses	118,199	140,000	140,000
Employee entitlements	81,543	88,883	92,618
<b>Total liabilities</b>	<b>199,742</b>	<b>228,883</b>	<b>232,618</b>
<b>Total assets less total liabilities</b>	<b>2,066,672</b>	<b>2,314,662</b>	<b>2,213,977</b>
<b>Represented By Public Equity</b>	<b>2,066,672</b>	<b>2,314,662</b>	<b>2,213,977</b>

## STATEMENT OF PROSPECTIVE CASH FLOWS

Broadcasting Standards Authority  
For the year ending 30 June 2026

	2024/25 Budget	2024/25 Estimated actual	2025/26 Budget
<b>Cash Flows from Operating Activities</b>			
Revenue from Crown	1,009,000	1,009,000	1,009,000
Broadcasting Levy	600,000	718,474	640,000
Interest Received	42,350	95,198	70,000
GST (net)	800	(3,311)	-
Payments to employees & members	(1,181,682)	(1,142,337)	(1,173,348)
Payments to suppliers & other operating expenses	(653,809)	(572,452)	(618,237)
<b>Net Cash Flow from/(used in) Operating Activities</b>	<b>(183,341)</b>	<b>104,573</b>	<b>(72,584)</b>
<b>Cash Flows from Investing Activities</b>			
Purchase of PPE	(5,000)	(1,263)	(9,000)
Purchase of Intangible Assets	-	-	-
(Increase)/Decrease in investments	-	50,000	-
<b>Net Cash Flow from/(used in) Investing Activities</b>	<b>(5,000)</b>	<b>48,737</b>	<b>(9,000)</b>
<b>Net Increase/(decrease) in cash held</b>	<b>(188,341)</b>	<b>153,310</b>	<b>(81,584)</b>
Opening cash bank accounts and cash	520,789	646,416	799,726
<b>Closing bank accounts and cash</b>	<b>332,448</b>	<b>799,726</b>	<b>718,142</b>

# NOTES TO THE FORECAST FINANCIAL STATEMENTS

## REPORTING ENTITY

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

Our functions and responsibilities are set out in the Broadcasting Act 1989. The primary objective of the BSA is to provide services to the New Zealand public, as opposed to that of making a financial return. Accordingly, the BSA has designated itself as a public benefit entity (PBE) for the purposes of financial reporting.

The opening position of the forecast statements is based on audited results for 2023/24, known expenditure to 31 January 2025 and the anticipated out-turn as at 30 June 2025.

## BASIS OF PREPARATION

### Statement of Compliance

The forecast financial statements presented here have been prepared in accordance with New Zealand generally accepted accounting practice and are consistent with the accounting policies to be adopted for the preparation of financial statements. They have been prepared on the assumption that the BSA is a going concern.

The BSA has a total expenditure of less than \$5 million and is, therefore, eligible to report in accordance with Tier 3 PBE Accounting Standards. Accordingly, these forecast financial statements have been prepared in accordance with Tier 3 PBE accounting standards, using the criteria set out in Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) (PBE SFR-A (PS)).

These forecast financial statements have been prepared in accordance with the Crown Entities Act 2004, and may not be appropriate for purposes other than complying with the requirements of this Act.

The actual financial results for the period covered are likely to vary from the information presented and the variations may be material.

## Measurement basis

The 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

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

## Use of judgements, estimates and assumptions

In preparing these forecast financial statements, the BSA has made estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Where material, information on major assumptions is provided in the relevant accounting policy or will be provided in the relevant note. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

The following specific key assumptions have been used in the preparation of the forecast financial statements:

- Crown Revenue is based on the level of Crown funding as provided for in the Government's 2025/26 budget.
- Broadcasting levy revenue is directly linked to broadcaster revenue levels over which the BSA has no control. We expect the level of receipts to be down on previous years.
- Interest income depends on the available rates of return on bank investments, and these will be down on previous years.

- In light of planned projects relating to the BSA's core functions, and the anticipated reduction in levies, a deficit is forecast, which will require BSA to draw on its reserves. The reserves have been built up over time for the purpose of supporting such core function projects. Notwithstanding the anticipated deficit, we will continue to have strong reserves in line with our financial management policy.

## SIGNIFICANT ACCOUNTING POLICIES

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

### REVENUE

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

#### Revenue from the Crown

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

#### Broadcasting levy

Broadcasting levies are recognised on the occurrence of a recognition event, being the earlier of receipt of payment or receipt of levy return. Levies are paid by broadcasters in accordance with the Broadcasting Act 1989 and are based on broadcaster revenue for the qualifying period.

#### Interest

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

## BANK ACCOUNTS AND CASH

Bank accounts and cash held by the BSA include bank balances and on-call bank deposits.

## DEBTORS AND OTHER RECEIVABLES

Debtors and other receivables are measured at fair value less any provision for impairment.

Impairment of a receivable is established when there is objective evidence that the BSA will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, and default in payment are all considered indicators that the debtor is impaired. Any impairment losses are recognised in the Statement of Financial Performance.

## INVESTMENTS IN BANK DEPOSITS

Investments in bank deposits are measured at fair value plus transaction costs.

For bank deposits, impairment is established when there is objective evidence that the BSA will not be able to collect amounts due according to the original terms of the deposit. Significant financial difficulties of the bank, probability that the bank will enter into bankruptcy, and default in payment are all considered indicators that the deposit is impaired.

## PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment asset classes consist 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 assets. Gains and losses on disposals are included in the Statement of Financial Performance.

## 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 or diminishing value basis on all fixed assets 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:

	SL	DV
Office equipment	20%–33.3%	-
Furniture and fittings	10.5%–20%	16%
Leasehold improvements	20%–50%	-
Computer equipment	33%–33.3%	33%

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is the shorter.

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 internal 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. Costs associated with maintaining computer software are recognised as an expense when incurred. Costs associated with the development and maintenance of the BSA's website 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 either fully amortised or 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 follows:

Computer software	33%–33.3%
Copyright	33%

## IMPAIRMENT OF PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

Property, plant and equipment and intangible assets that have a finite life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. The total impairment loss is recognised in the Statement of Financial Performance, as is any subsequent reversal of an impairment loss.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of an asset are not primarily dependent on the asset's ability to generate net cash inflows and where the BSA would, if deprived of the asset, replace its remaining future economic benefits or service potential.

## CREDITORS AND OTHER PAYABLES

Creditors and other payables are reflected at their face 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 the reporting date. Annual leave is measured at nominal values on an actual entitlement basis at current rates of pay.

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

## **Superannuation Scheme**

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

## **GOODS AND SERVICES TAX (GST)**

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

## **INCOME TAX**

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

## **COST ALLOCATION**

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

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

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

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



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