

TE PŪRONGO Ā-TAU ANNUAL REPORT



2021

Te Moemoeā **Vision**

Freedom in broadcasting without harm

Te Aronga **Purpose**

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

Ko Mātou Our Values



Kia tū motuhake

Tū motuhake ai mātau, a rōpū, a takitahi, noho wātea ai i ngā awenga kē.

Be independent

We are impartial and free from influence, both as an organisation and as individuals within the team.



Mahi i runga i te ngākau pono

He pono, he mārama mātou, whakapono ai ki te tika me te rite o a mātou mahi.

Act with integrity

We are honest and transparent, accountable for our actions, fair and consistent.



Awahi i te rerenga kētanga

He mea nui ki a mātou te rerenga kē o te whakaputa whakaaro, ā, ka whakanuia ngā tirohanga me ngā wheako rerekē.

Embrace diversity

We value creativity, diversity and freedom of expression, and respect different perspectives and experiences.



Ka Mahi tahi

Mahitahi ai mātou me te hunga whai pānga, ā, piri pono ana ki te wariu o te mahitahi. Noho tuwhera ai mātou, māmā ki te torotoro atu, mōhio ki te whakatau me te whakarongo.

Work collaboratively

We work in partnership with our stakeholders and value the power of teamwork. We are open, accessible, respectful and we listen.



Kia whakanuia

Pupuri ai mātou ki ngā pae rewa o a mātou mahi me o mātou mātāpono. Mā te tika o te mahi, ka riro ake te whakapono me te aro tūturu.

Earn respect

We hold ourselves to high standards both in our work and ethically. We earn trust and credibility through principled action.



Kia tū kaha

He pakari, he kakama mātou i mua i te aroaro o tēnei ao hurihuri. He pūkenga, he kaikaha mātou i roto i a mātou mahi.

Be Dynamic

We are resilient and proactive in the face of a changing environment. We are versatile and progressive in our work.

Ngā Ihirangi

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Ngā Mema o Te Poari

Members



Judge Bill Hastings – Chair

District Court Judge Bill Hastings has considerable experience of quasi-judicial bodies including Crown entities. He was New Zealand's tenth Chief Censor from 1998 to 2010 and chairperson of the Immigration and Protection Tribunal from 2010 until 2013.

He has also previously held positions as senior law lecturer, Deputy Dean of Law and member of the governing Council at Victoria University of Wellington. He's been a member of the Video Recordings Authority, the Indecent Publications Tribunal and the Film and Literature Board of Review.

Judge Bill Hastings was appointed as Chair of the BSA in October 2018.



Susie Staley MNZM

Susie Staley is a partner at Staley Cardoza Lawyers in Dunedin and is an experienced director across a broad range of entities. She is currently the Chair of Save the Children NZ, retirement village operator Chatsford Management Ltd and Police Health Plan Ltd. Susie has previously been the Chair of Maritime New Zealand and ID Dunedin Fashion Inc and has been a board member of PGG Wrightson, Tower Ltd and Dunedin International Airport.

She was appointed as a Member of the New Zealand Order of Merit in December 2014 for services to governance and business.

Susie joined the BSA in October 2018.



Paula Rose QSO

Paula Rose is a Canterbury-based director and safety professional. She holds a number of board positions including Deputy Chief Commissioner of Te Kāhui Tātari Ture | Criminal Cases Review Commission, Commissioner on Te Kōmihana Tirotiro Aituā Waka | Transport Accident Investigation Commission, and a member of the Social Workers Registration Board. She is also a member of the NZ Parole Board. Paula was the Deputy Chair of Mahi Haumarua Aotearoa | WorkSafe NZ, with her term ending in July 2021.

She was formerly National Manager, Road Policing with Ngā Pirihimana O Aotearoa | NZ Police, Deputy Chair of the Independent Taskforce on Workplace Health and Safety, and Executive Director to the Minister of Social Development on the Children's Action Plan. In 2013 Paula was appointed as a Companion to the Queen's Service Order for her contribution to policing and the community.



Leigh Pearson

Leigh Pearson is self-employed specialising in government relations and communications. She advises the University of Auckland and has worked with government agencies.

She is a former journalist having worked with Radio New Zealand, Television New Zealand and Radio Deutsche Welle. She is a former chair of the Parliamentary Press Gallery and was a member of the BSA from 2009 to 2016.

Leigh rejoined the BSA in June 2020.

Paula Rose and Leigh Pearson left the BSA Board as of 30 November 2021. On 1 December 2021, Tupe Solomon-Tanoa'i and John Gillespie joined the Board and Susie Staley assumed the role of Chair.

Te Pūrongo o Te Tiamana

Chair's Report



Tēnā koutou e te hunga e whai pānga ki ngā mahi papaoho, ki a koutou hoki e pānui ana i ēnei kōrero, kā nui te mihi ki a koutou, ki a tātau.

The surge

It has been the busiest year for complaints in more than a decade, with 206 received – a 52% increase on 2020. We issued 160 decisions and determined 181 complaints – a 44% and 40% respective increase on the previous year.

The surge came amid an uncertain social, health, political, environmental and economic situation. Society is stressed and the BSA is a pressure valve.

The combination of the COVID-19 pandemic and elections in New Zealand and the United States created a lot of audience engagement with broadcast material. The resulting level of complaints has tested our small team and the country's diverse range of broadcasters. This has, however, revealed the strength of our co-regulatory standards system in ensuring free speech without harm. By working together, we help build people's trust in the information they receive.

The events of 2020/21 have further enforced the critical role broadcasters play in journalism which shines a light in an accurate, fair and balanced way. They have also entertained, connected and distracted us during the tumult.

Our broader role

While the rise in complaints is the main course in our menu of work, we have been active in many spheres.

In the past financial year, we have further adapted our strategic framework, started work on a review of our codes, conducted a range of research, provided submissions on legislative changes, focused on how we can become more efficient and contributed advice to a now green-lit review of the media regulatory sector.

We have long supported such a review given the changes in how audiences consume content. The regulatory system has not kept pace with changing habits, resulting in fragmentation, gaps and overlaps.

An important focus is aiding the development of a new framework which recognises the need to address these issues, while allowing for free speech without harm.

We look forward to engaging fully in the review and to sharing lessons from our successful co-regulatory system.

Operations and our people

As noted above, the workload has been high. The significant rise in complaint volumes made it increasingly difficult to meet target timelines for decisions. We are delighted with the way the BSA team has responded to this increase in demand for our services and worked to minimise delays.

Flexibility has been key. We have made changes to how we operate, allowing us to consider more decisions more efficiently, and have provided staff with new tools to manage the work.

It has helped us wrestle the complaint numbers to a more manageable position while also addressing some new complexities in our decisions. We remain focused on the delivery of well-reasoned, robust decisions that carefully apply the standards.

Despite the challenges above, our financial position is sound as reflected by our small surplus this year. We have managed to trim some costs from our small budget and continue to maintain healthy reserves.

While broadcasters' revenue fared better in the past year than expected, the trend is still downward and this will impact our levy income in the coming years.

Thank you to all members of the team who have contributed so richly to the year's work. Our new Chief Executive Glen Scanlon hit the ground running. He brings great knowledge of the broadcasting sector during a time of reform that will contribute significantly to whatever the outcome may be. Our colleagues on the BSA board continued to make significant contributions to the BSA's strategic direction, governance, and appellate decision-making. To the broadcasters and their audiences, we thank you too for the big role you play in making the co-regulatory system work so well.

Farewell and the future

Finally, this is my last Chair's Report for the BSA. I have accepted an offer to become the Chief Justice of Kiribati for the next three years. Susie Staley will take on the Acting Chair role. Although I am leaving when changes are afoot in the broadcasting sector and the way it is regulated both here and abroad, I am confident the BSA's thirty years of experience in applying standards to media content in a co-regulatory system will stand it, and the reform process, in good stead.

There is broad agreement that the regulation of the sector needs to be reformed and made platform-agnostic. Content should be the focus of regulation, not the medium by which the content is conveyed. There is also broad agreement that the freedom of expression is the lifeblood of democracy and should therefore only be restricted at the edges, where it causes harm. But no right is absolute. Where the rubber hits the road is figuring out what limits to the freedom of expression are reasonable and can be justified in a free and democratic society.

There is broad agreement that the freedom of expression is the lifeblood of democracy and should therefore only be restricted at the edges, where it causes harm.

As the outgoing Chair, I have been reflecting on something I wrote in 2004: the only types of expression that could be considered targets for restriction are those that undermine the discovery of truth, that undermine the ability of everyone to contribute to the process of government and participate fully in society, and those that undermine individual self-fulfilment. Better regulation can nurture expression in a way that allows individuals to fulfil themselves, contribute to society, and find the truth. I believe this to be as true today as it was then.

Better regulation does not have to be the enemy of free expression.

Nā reira kia ora anō tātau katoa.



Judge Bill Hastings
Chair



Susie Staley
Acting chair, MNZM

Ō Mātou Mahi Hirahira

Our Highlights

COMPLAINTS RECEIVED¹

206

a 52% increase on complaints received last year

DECISIONS ISSUED

160

decisions responding to 191 complaints, up 44% on decisions issued last year

UPHELD DECISIONS

15

decisions identifying breaches of standards by broadcasters

ENQUIRIES ADDRESSED

995

a 7% increase on last year

ORDERS

13

orders made in relation to 10 decisions

ENGAGEMENT

124

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

COMPLAINANT SATISFACTION

80.5%

of complainants were satisfied with their interactions with the BSA on average

BROADCASTER SATISFACTION

80%

of broadcasters surveyed rated their working relationship with the BSA positively

BSA DECISIONS

78%

of litmus testing participants agreed with BSA decisions on average

BSA PĀNUI

10

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

MEDIA RELEASES

17

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

WEBSITE

20%

increase in web users compared with the previous year, to a total of 48,137 users in 2020/21

1. 'Complaints received' is the number of complaints referred to the BSA within the year (206). Because of the timeframes under the Broadcasting Act, and the time the BSA takes to make a determination and issue a decision, this figure differs from the number of complaints responded to under 'Decisions issued' (191).

TŌ MĀTOU HOROPAKI RAUTAKI

OUR STRATEGIC CONTEXT



The BSA is an independent Crown entity and quasi-judicial tribunal established by the Broadcasting Act 1989. We provide the public with a free and independent complaints service about whether broadcast content has breached standards.

We are governed by a four-person board, which is supported and advised by our staff of eight.

The organisation is committed to reflecting the role Te Tiriti o Waitangi plays in shaping Aotearoa. In the past year this has manifested itself through building closer relationships with Māori broadcasters, seeking cultural advice to help inform decisions, enacting the progressive procurement policy and providing staff with the opportunity to learn more about te ao Māori.

Our vision is freedom of expression without harm. As per our strategic framework in Figure 1, we have three main areas of focus to help achieve this: complaints determination, oversight and development of the standards and engagement and education.

The BSA is independent but operates in a co-regulatory environment, working with broadcasters to ensure the standards are clear and understood.

We are working in a very different environment from that in which our enacting legislation was created 32 years ago. Audience habits, and the platforms they use, have changed significantly. Broadcasters have adapted to these changes but the legislative settings are yet to catch up.

The BSA, while pushing for an improved framework, has continued to adapt in order to fulfil its mandate and to reflect New Zealand's diverse broadcasting sector and society. This is a constant process and involves regular benchmarking and research, the review of our standards and the consideration of how we engage with others. As we have seen in the past year, society is changing at a rapid pace due to a number of factors.

As audience habits continue to evolve, linear listener and viewership is declining, posing greater threats to the existing model's ability to help ensure free speech without harm.

Covid-19 continued to impact on the level of complaints and the way we operated, as outlined later in this report, under 'Operations'.

As can be seen from this year's large number of complaints and determinations, our model is still in demand, successful in helping maintain good practices and can provide lessons for the future.

We are working in a very different environment from that in which our enacting legislation was created 32 years ago. Broadcasters have adapted to these changes but the legislative settings are yet to catch up.

Te Anga Rautaki Strategic Framework

Figure 1

| | | |
|----------------------------------|--|--|
| SECTOR VISION | Promoting a confident and connected culture | |
| 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: | |
| | <ul style="list-style-type: none"> Providing an effective and efficient complaints service which is accessible, fair, agile and modern Issuing decisions on complaints that are fair, clear, robust and timely, and reflect our changing media environment and the culture, attitudes and values of our diverse communities Overseeing broadcasting standards that are fit for purpose in the modern media environment to which they apply Engaging with and educating broadcasters so that they understand and meet their broadcasting standards obligations Engaging with and educating the public so they make informed decisions and safely manage broadcast content in their homes, and can access the complaints system | |
| MEASURE OUR IMPACT | How we know we are succeeding: | |
| | <ul style="list-style-type: none"> Public awareness of the broadcasting standards system is maintained Understanding of standards by broadcasters and the public is improved A high level of trust and confidence in the system is maintained Public awareness and use of the tools available to safely manage broadcast content is increased 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: | |
| | <div> 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. </div> <div> COMPLAINTS DETERMINATION We make determinations on breaches of the Codes of Broadcasting Practice and aim to offer an efficient service and issue robust, soundly reasoned, timely decisions that reflect the boundaries between freedom of expression and harm. </div> <div> 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. </div> | |

TŌ MĀTOU PŪRĀKAU WHATAATURANGA OUR PERFORMANCE STORY



In this section we set out our achievements against the objectives in our strategic framework (Figure 1) and demonstrate how we have delivered against the impacts we are seeking to achieve through our three core activities: complaints determination, oversight and development of the broadcasting standards system, and engagement and education.

The next section reports on the measures we have set and how we know we are succeeding. The final section sets out our achievements against the performance measures and budget set out in our Statement of Performance Expectations for the period ended 30 June 2021.



Broadcasting standards training with 95bFM

Te Whakataunga o ngā Kōamuamu

Complaints Determination

Impacts



An, effective, efficient, accessible, fair, agile and modern complaints service



Fair, clear, robust and timely decisions on complaints, that reflect the changing media environment, and culture, attitudes and values of our diverse communities



Broadcasters understand and meet their broadcasting obligations



Public make informed decisions and safely manage broadcast content at home and can access the complaints system

Our core work is dealing with complaints that broadcasters have breached the Codes of Broadcasting Practice. 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.

As summarised in our strategic framework (Figure 1), we have impact through ensuring 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 that New Zealanders can willingly and safely engage with content.

Overview

It has been a busy year. There were 206 complaints – our third highest number to date and a 52% increase on the previous year. We issued 160 decisions, up from 111 last year and determined 191 complaints – a 47% increase. We had 995 enquiries from the public or broadcasters, compared with 928 in 2020. While there were a greater number of complaints, the percentage of upheld decisions was 9.4% compared with 14.4% the previous year.

We have worked hard to bring the backlog under control and to reduce decision waiting times. It remains a major focus. The breadth of subject matter always presents unique challenges – including the need for translation and expert advice.

Complaint themes

Given the ongoing pandemic and elections here and in the US, a 51% year-on-year rise in the number of complaints relating to news and current affairs, to 133, was not surprising. However, as a percentage of the overall total of 206 it is consistent with previous years.

Talkback attracted 29 complaints, a rise of six. Accuracy, balance, good taste and decency, fairness and discrimination and denigration were the most cited standards, reflecting the importance audiences place on reliable reporting and commentary. There were 97 accuracy complaints, a 90% year-on-year increase, but only four were upheld.

Appendices one and two, and the infographics on pages 14–18, provide a detailed breakdown.

Tirohanga Whānui Ki Ngā Amuamu

Complaints Overview

WE DETERMINED

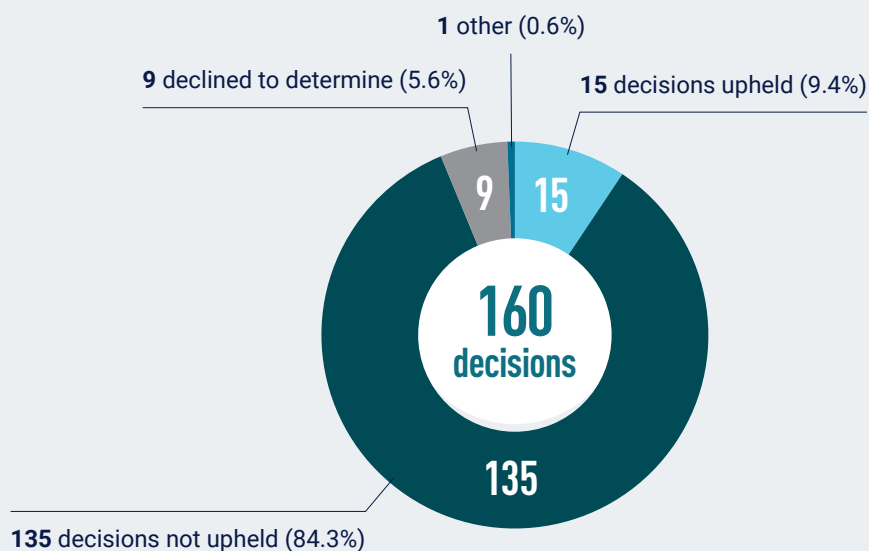
191 complaints

AND ISSUED

160 decisions

| | | 2021 | 2020 |
|----------------------------|-----|------|------|
| Total enquiries | 7% | 995 | 928 |
| Formal complaints received | 52% | 206 | 135 |
| Decisions issued | 44% | 160 | 111 |
| Complaints determined | 47% | 191 | 130 |

OVERALL DECISION OUTCOMES



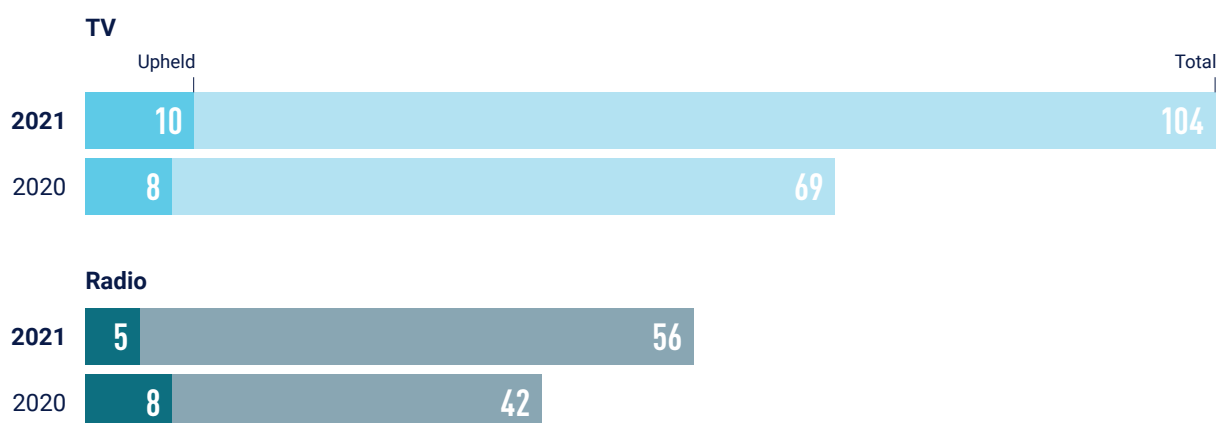
MOST COMPLAINED ABOUT BROADCASTER TYPE

By number of complaints determined in 2020/21



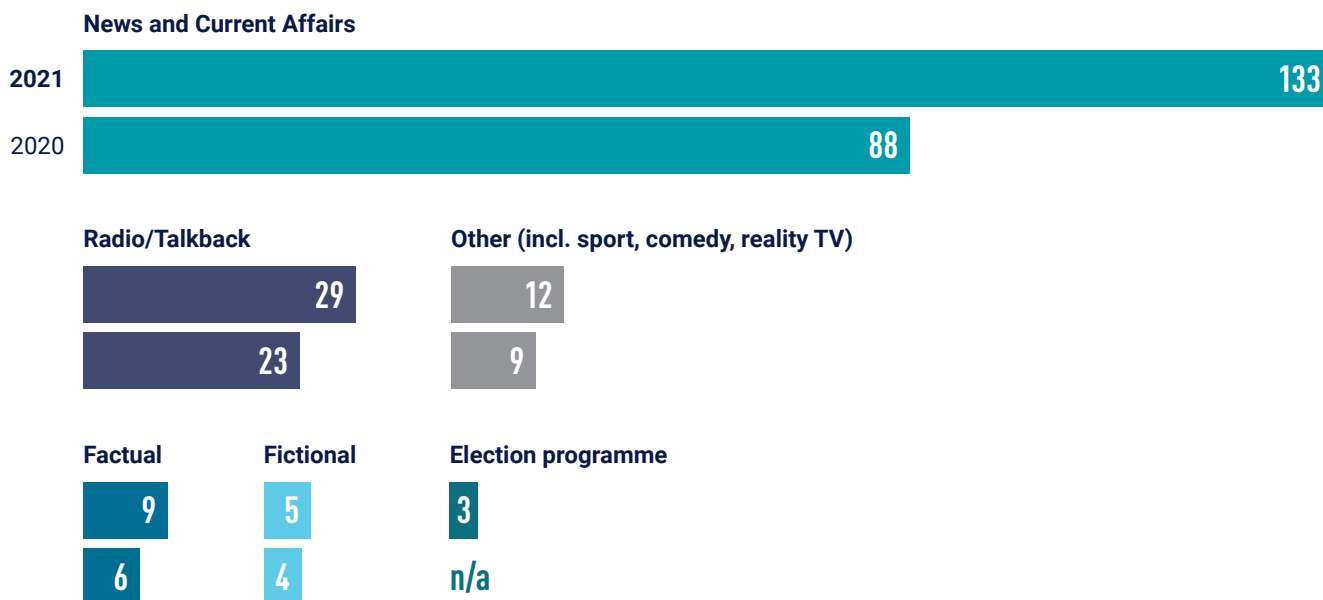
COMPLAINT OUTCOME BY BROADCASTER TYPE

By number of decisions finding a breach of standards in 2020/21



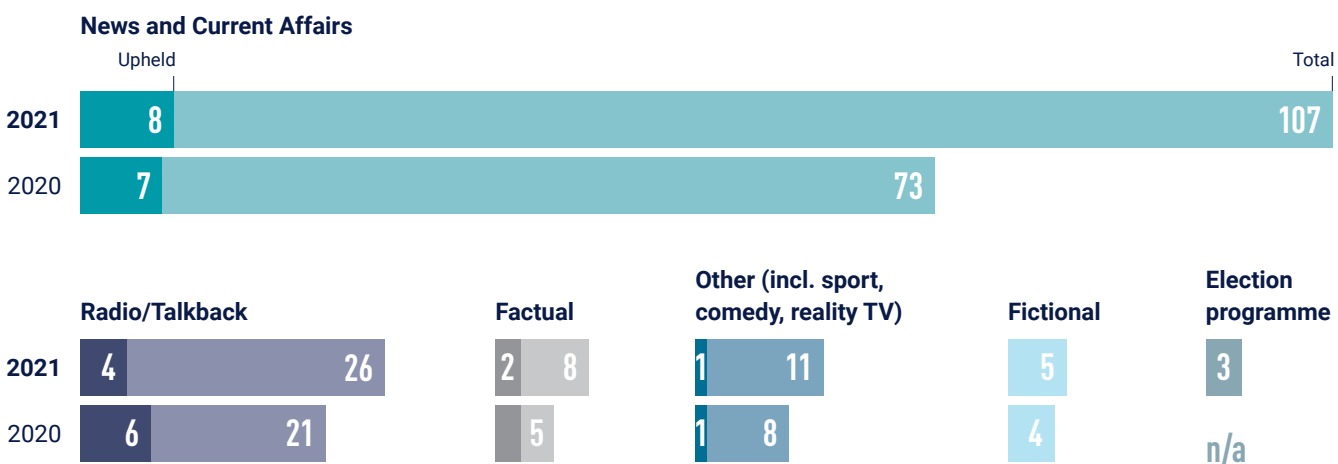
MOST COMPLAINED ABOUT PROGRAMME GENRE

By number of complaints determined in 2020/21



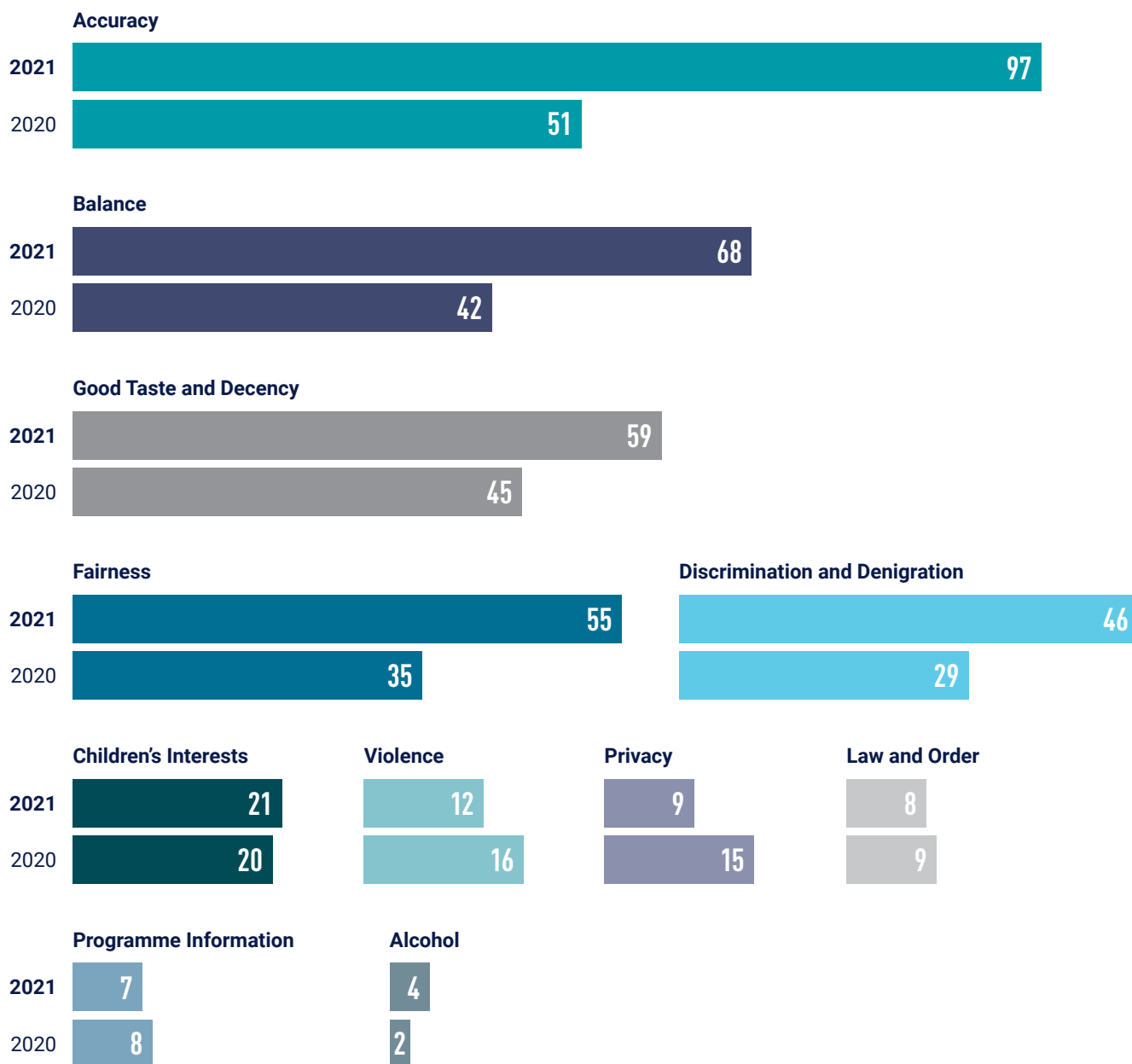
COMPLAINT OUTCOME BY PROGRAMME GENRE

By number of decisions finding a breach of standards in 2020/21



MOST COMPLAINED ABOUT STANDARD²

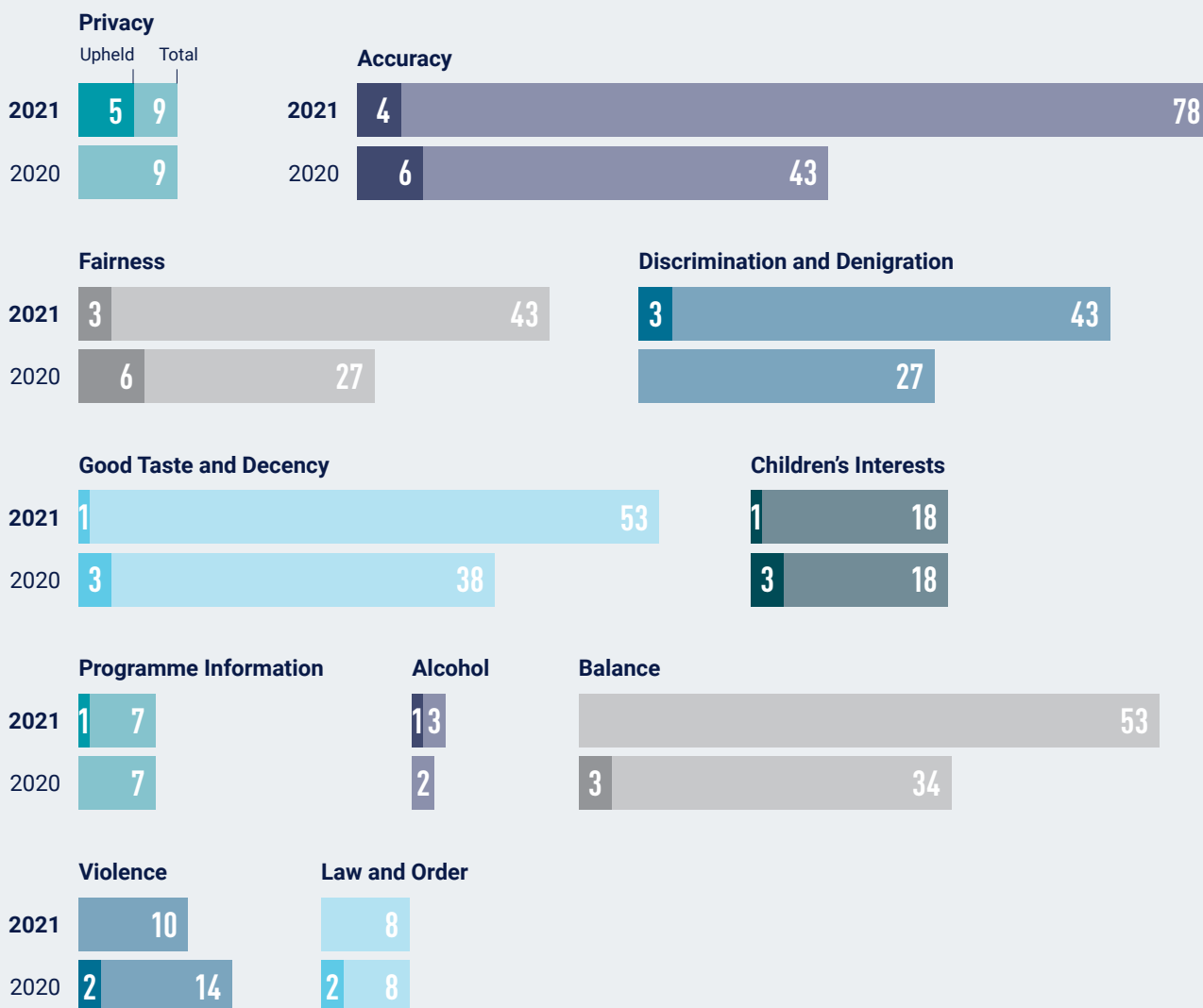
By number of complaints determined in 2020/21



2. Not including election code standards raised: Election Programmes Subject to Other Standards (Accuracy) (1); Election Programme Advocacy - Distinguishing Factual Information from Opinion or Advocacy (2); Election Programmes Subject to Other Codes (Law and Order, Good Taste and Decency, Accuracy) (1)

COMPLAINT OUTCOME BY STANDARD³

Number of decisions finding a breach of the standard in 2020/21



3. Not including election code standards raised: Election Programmes Subject to Other Standards (Accuracy) (1); Election Programme Advocacy - Distinguishing Factual Information from Opinion or Advocacy (2); Election Programmes Subject to Other Codes (Law and Order, Good Taste and Decency, Accuracy) (1)

Decisions reflecting our changing media environment and culture, values and attitudes of diverse communities

In this section we review the complexity of some of the major issues and themes the BSA has tackled this year.

Applying the discrimination and denigration standard in an evolving social context

During the reporting period, the BSA dealt with a range of complaints alleging breaches of the discrimination and denigration standard. 'Discrimination' under the standard is defined as encouraging the different treatment of the members of a particular section of the community to their detriment, and 'denigration' as devaluing the reputation of a particular section of the community. This standard applies only to recognised 'sections of the community', on account of sex, sexual orientation, race, age, disability, occupational status or as a consequence of legitimate expression of religion, culture or political belief. This is consistent with the grounds for discrimination listed in the Human Rights Act 1993.

In some cases, complaints alleging breaches of this standard have concerned individuals or groups that are not recognised sections of the community. For example, the Authority determined 'English-speaking people' are not a section of the community to whom the standard applies in *Kirke and Discovery NZ Ltd (2021-020)*, which involved a complaint about a comedy skit on *The AM Show* including the remark 'there will probably be some racists tuning in', in reference to an English greeting that followed one in te reo Māori. Similarly, the Authority did not consider people in poverty to be recognised as such in *Connelly and Television New Zealand Ltd (2021-003)*.

The importance of the right to freedom of expression means that a high level of condemnation, often with an element of malice or nastiness, will usually be necessary to find a breach of the standard. The importance of this right is also recognised in the guidelines to the standard, which state it is not intended to prevent the broadcast of material that is a genuine expression of serious comment, analysis or opinion. In some cases, complaints alleging breaches of this standard have not been upheld on the basis this high threshold has not been met. For example, while acknowledging the complainant's concerns, the Authority did not consider a medical expert's comments calling into

question the seriousness and longevity of Chronic Fatigue Syndrome (CFS) were likely to encourage discrimination or denigration of people with CFS (*Barron and Radio New Zealand Ltd (2020-171)*).

Notwithstanding this high threshold, however, recent decisions have recognised that a rigid application of the guidelines may miss such prejudice that, though unintentional, has the potential to normalise discrimination and denigration in breach of the standard. In the previous reporting period, in *Greetham and Sky Network Television (2019-059)*, the BSA considered the use of 'Jew' as a slur in reference to a person who is being frugal, and found it perpetuated stereotypes about Jewish frugality which would have been offensive to some people. It expressed concern about casual anti-Semitism and highlighted the importance of moving away from such language, but did not uphold the complaint.

However, as a body which regulates according to community standards, the Authority must be mindful of changing public sentiment and attitudes. In *Waxman and Television New Zealand Ltd (2020-042)*, it engaged a cultural adviser to help inform its findings. The complaint was about a broadcast that referred to the owners of the road cycling team 'Israel Start-Up Nation' as 'Jewish billionaires'. In this case, the Authority found the effect of the broadcast was to embed and reflect harmful stereotypes in breach of the standard, albeit unintended, and that the harm caused by this outweighed the broadcaster's right to freedom of expression.

In *Tualamali'i & Whittaker and MediaWorks Radio Ltd (2020-063)*, the Authority upheld two complaints under the discrimination and denigration standard about Sean Plunket's interview of Te Whānau ā Apanui spokesperson Louis Rapihana. This interview concerned the legal basis for iwi roadblocks in the eastern Bay of Plenty under COVID-19 Alert Level 4 and what the iwi intended to do if anyone refused to comply with the travel permit requirement established under Alert Level 3. The BSA found Mr Plunket's approach during the interview, and comments he made on-air after it, had the effect of amplifying negative stereotypes about Māori and had the potential to cause widespread harm. The Authority was also assisted in its determination of these complaints by an independent cultural advisor.

“As a regulatory body which has to reflect community standards and values, we recognise that each complaint we determine must be considered with the knowledge and understanding we hold in that given moment; and it must be considered within its context.”

[Decision 2020-042]

Context is vitally important in determining what is acceptable under the discrimination and denigration standard. The BSA's role is to reflect current, and evolving, community attitudes about discrimination and denigration. Although in its decisions the Authority may raise awareness about changing views, it continues to be cautious about going too far or attempting to lead the way. The Authority is limited to applying the standard and guidelines according to current community attitudes. Our litmus testing research, featured later in this section, suggests younger people are less tolerant of discrimination than older generations. The BSA will continue to pay careful attention to this and other research, to ensure it remains in step with evolving community views.

Broadcasting and audience concerns in the midst of the COVID-19 pandemic

Broadcasters have played a vital role in the provision of public health and safety information, as well as news and current affairs and entertainment, in the midst of the COVID-19 pandemic. During this time, with heightened interest in broadcast media, we have seen an increase in the number of complaints. Many of these have been specifically about COVID-19 related issues.

Some complainants were concerned about perceived inaccuracies and misinformation related to COVID-19. In *Burne-Field and NZME Radio Ltd (2020-040)*, the Authority

upheld under the accuracy standard a complaint about comments made by Mike Hosking during his 'Mike's Minute' segment, in which he referred to COVID-19 death-rate statistics in Italy and suggested '99.2% died with underlying health issues...In other words, the very things that were killing them anyway, at over 1,600 per day'. The Authority found the comments were misleading as the broadcaster conflated its own conclusions, drawn from a study into Italy's COVID-19 figures, with the figure of 1,600 deaths per day, which was based on 2018 population data and ignored both cause of death and the notion of 'excess mortality'. In this respect, the Authority emphasised the importance of data literacy among broadcasters and journalists, to ensure statistics are not misinterpreted or misrepresented.

A number of other accuracy complaints, including *Pearce and NZME Radio Ltd (2020-109)* and *Hall and Discovery NZ Ltd (2020-159)*, were not upheld,

Other complaints concerned the compliance of politicians with COVID-19 restrictions. In *Hagger and MediaWorks TV Ltd (2020-032)* the Authority did not uphold a complaint that an interview with then Minister of Health Dr David Clark, amounted to harassment and bullying and breached the fairness standard. The BSA recognised the important role of media in holding to account those in positions of power, and found the robust questioning was within the scope of what could be expected of a politician being interviewed on a matter of such significant public interest.

Broadcasting in election time

The right to political speech is significant in a free and democratic society and particularly in the months preceding a general election, when audiences have a heightened interest in political party leadership and membership and in scrutiny of those who may be seeking their vote. In this context, there is significant value in robust political discourse in the media and the role of broadcast media in holding to account those in positions of power, which enables the public to be informed and engaged. Accordingly, there is a high threshold for finding political speech breached broadcasting standards and caused harm at a level that justifies limiting freedom of speech.

The value of political speech and the potential for programmes that relate to election or referenda matters to influence votes also means the Authority applies a fast-track process when appropriate. In the lead-up to last year's New Zealand general election, the Authority released a number of fast-tracked decisions relating to broadcasts involving individual political parties and leaders. These included *Newton and Television New Zealand Ltd (2020-137)*, *Drinnan and MediaWorks TV Ltd (2020-100)*, and *Anderson and Māori Television Service (2020-134)*.

The regulatory framework includes a specific Election Programmes Code, for broadcasts on behalf of political parties or candidates. Apart from the balance requirement, election programmes are subject to all relevant provisions of the other codes. There are also specific standards including one requiring opinion or advocacy to be distinguishable from factual information. Fast-tracked decisions released under these provisions include *Sime and Television New Zealand Ltd (2020-127)* and *New Zealand Taxpayers Union Inc and MediaWorks TV Ltd (2020-116)*.

Given the two referenda voted on at the 2020 general election, concerning end of life choice and cannabis, the Authority also had to consider complaints about broadcasts on these issues. Two of its decisions, *End-Of-Life Choice Society NZ and Radio New Zealand Ltd (2020-095)* and *End-of-Life Choice Society NZ and MediaWorks TV Ltd (2020-094)*, determined balance and accuracy complaints about interviews with the author of the book *The Final Choice* in the lead-up to the end of life choice referendum. In these decisions, not upholding the complaints, the BSA noted its role is limited to applying the relevant standards, rather than determining the independence of the author. The Authority found the issue was widely covered throughout the legislative process for the End of Life Choice Act and likely to continue to be covered in the lead-up to the referendum, such that viewers were unlikely to have been misled, or unaware of significant viewpoints.

Another decision, *Stopford and Radio New Zealand Ltd (2020-075)*, concerned a balance and accuracy complaint about an interview with a professor from the University of Otago's department of preventive and social medicine, whose focus is respiratory epidemiology, about his research on the effects of smoking cannabis on the lungs. The BSA found the requirement for factual accuracy did not apply as the interview was a short conversation about the findings of the study where the interviewee was clearly giving his own perspective and analysis, having conducted his research on the topic. The Authority also found the broadcaster had satisfied its obligations to present a reasonable range of other perspectives, both within the programme and in other extensive coverage in the period of current interest.

The Authority was also required, during this election period, to determine complaints about the accuracy of reporting on polls and survey data. In *Wright and Discovery NZ Ltd (2020-143)*, it did not uphold a complaint about an item reporting poll results on support for Auckland Central constituency candidates, excluding undecided voters. The BSA noted the percentage of undecided voters was included at the end of the item, and in any case found it was not material to the focus of the item, which was the comparative levels of support for the major candidates at the time of the broadcast, one month out from the election. The Authority also noted the public understands poll results are based on surveys of a sample population and give only a brief snapshot of public opinion, and are accustomed to poll reporting that seldom includes sample size or adjusts figures to account for unsurveyed populations. Similarly, in *Watson and Television New Zealand Ltd (2020-151)*, a decision not upholding a complaint about an item reporting poll results on party support and leader popularity in comparison to a previous poll, excluding margin of error, the BSA found polling is a speculative exercise and the public understands this.

Complainants' satisfaction survey

A key measure of our performance is providing a high-quality complaints service. We survey complainants each year to help us understand their experience and seek continuous improvement based on their feedback.

Our 2020/21 complainants' survey reported that:

84.5%

were satisfied with BSA's staff professionalism

81%

were satisfied with BSA's telephone contact

76%

were satisfied with BSA's written correspondence

Based on feedback we will focus on improvements such as continuing to maintain and update the website (including with simpler language), and regularly updating people on progress with their complaints.

Litmus testing – discrimination and denigration

Our annual litmus testing research seeks to ensure our decisions remain robust and well understood. This year's survey focused on discrimination and denigration, a standard that is particularly topical in light of movements such as Black Lives Matter and Stop Asian Hate. We set out to explore public attitudes towards discrimination and denigration in broadcasting generally, and how well recent BSA decisions reflect these attitudes.

The decisions we tested related to broadcasts involving use of the terms 'Paddy-wagons' and 'gypsy', items about immigration and iwi roadblocks, and a sports broadcast referring to a person as a Jew. An average of 78% of participants agreed with the five decisions, rating them as very good, good or acceptable.

The research found that younger people are significantly more likely to agree with BSA decisions that uphold complaints of discrimination and denigration, and less likely to agree with decisions that do not.

Further useful insights include that:

- Many of those surveyed from different ethnic groups report experiencing discrimination and denigration regularly
- Nearly half of respondents (46%) think requiring 'a high level of condemnation, often with an element of malice' for a finding of discrimination/denigration is appropriate; a quarter do not
- Attitudes are influenced by 'who is saying these things'. For example, it may be considered worse when coming from those in positions of power or privilege. People may be more forgiving where no harm is intended or if the comment is light-hearted, a joke, or part of less serious programmes such as comedy shows
- A number of participants are concerned about TV and radio's capacity to normalise behaviours and language – particularly where this impacts children.

The report underlines how challenging this area is, with some very divergent views among participants over what constitutes discrimination and denigration. The results will be assessed as part of the current review of the Broadcasting Codes.

External review of decisions – balance

Having conducted an external review last year of BSA decisions relating to the accuracy standard, we turned this year to balance. The balance standard applies to news, current affairs or factual programming which discusses a controversial issue of public importance. Broadcasters must make reasonable efforts to present competing viewpoints about important issues.

This is consistently one of the most complained about standards and, along with accuracy and fairness, one which is critical in sustaining trust in broadcast media as a reliable information source amid growing concerns over misinformation.

To ensure the Authority's application of the balance standard is sound we commissioned a review of five BSA decisions. This was carried out by independent media law expert Emeritus Professor John Burrows.

Prof Burrows agreed that all five decisions reached good and workable conclusions. He noted the challenges of interpreting a 1989 Act in the current environment and considered that the BSA at times interprets the balance standard in a 'liberal' way providing the flexibility to 'keep the code a living document abreast of modern times'.

Feedback was positive on the structure of decisions and the citation of authorities in challenging matters. Prof Burrows said freedom of expression was clearly front-of-mind in the decision-making process. His recommendations included encouraging the Authority to consider the 'balance between clarity and brevity' and refer to more previous cases. The BSA will take the recommendations into account in future decisions and in the pending review of the Codebook.

To see the specific deliverables and targets relevant to this activity, refer to 'Output: Complaints Determination' on page 40.



BSA Chief Executive Glen Scanlon with students at NZ Broadcasting School

Te Whakahaere me te Whanaketanga o te Pūnaha Whanonga Pāpāho

Oversight and Development of the Broadcasting Standards System

Impacts



Broadcasting standards which are fit for purpose in the modern media environment



Broadcasters understand and meet their broadcasting obligations



Public make informed decisions and safely manage broadcast content at home and can access the complaints system

We oversee the standards regime, work with broadcasters and others to set clear broadcasting standards, and review codes so they reflect the modern media and 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 community, so these can be reflected in our decisions and the standards. Maintaining public awareness of the BSA, the standards and complaints system, is critical.

As this year's research reveals (see page 29), this is becoming more challenging in the always evolving media environment. As audiences move further away from linear consumption to on-demand and digital platforms, it is harder for us to help ensure freedom of expression without harm.



Case study: The use of te reo Māori in broadcasting

KS and Television New Zealand Ltd (2020-135) and Vorwerk and Discovery NZ Ltd (2020-158)

In the past reporting year, broadcasters had been receiving a significant number of complaints about the use of te reo Māori in broadcasting, one of which was referred to the BSA on 7 October 2020 (*KS and Television New Zealand Ltd, Decision No. 2020-135*). The broadcaster in that case, TVNZ, declined to make a formal decision on the complaint, on the basis te reo Māori is an official language of New Zealand.

The Authority agreed, noting te reo Māori is an official language, and further noting the purpose of the broadcasting standards is to protect audiences from the potential harms broadcasting can cause. The Authority found that complaints about the use of te reo Māori do not raise any issues of potential harm as envisaged by the standards, and it declined to determine the complaint. It also released a media statement, drawing a line under complaints about te reo Māori and signaling it would not determine such complaints in future.

Before this statement was released, a similar complaint was referred to the Authority on 8 November 2020 (*Vorwerk and Discovery NZ Ltd, Decision No. 2020-158*). The broadcaster in that case, Discovery NZ Ltd, declined to uphold the complaint with a bilingual response, also citing te reo Māori as an official language. The BSA again declined to determine the complaint, drawing on its reasoning in the previous decision.

Broadcasters welcomed these decisions and the media release, which they said reinforced their position and provided clarity for both broadcasters and audiences. The Authority considers these complaints processes and outcomes are also evidence of a co-regulatory system working well, demonstrating an appropriate and transparent application of the standards by broadcasters which, in turn, enables an efficient review and, in this case, confirmation of the broadcasters' practice, by the Authority.

Making our codes accessible and understandable for the public and broadcasters is key to our ongoing impact, and in the past year we have begun a full review.

To date this has included a detailed survey of broadcaster and stakeholder views, commissioning external legal expertise to compare our system with others, a probe of recent legislative changes and conducting a review of recent decisions.

Making our codes accessible and understandable for the public and broadcasters is key to our ongoing impact, and in the past year we have begun a full review.

We have further consultation with the above and public to come, with any changes gazetted by June 30, 2022.

This is being done with the broader review of the regulatory sector in mind. We have long advocated for such a process, and have committed a lot of effort in the past year to helping get it to the start line.

We are glad this is underway and will continue to provide our expertise to help fashion a more modern and adaptable system. In the meantime, we are constantly communicating with similar bodies, broadcasters, officials and audiences to ensure knowledge is shared to improve the existing framework.

In the past year we have also contributed our thinking to a number of mooted legislative changes and addressed an appeal to the High Court.

Case study: Programme information and children's interests standards

Repeat screenings of 20/20, Hessell and Television New Zealand Ltd (2020-051)

A complaint about a Sunday morning repeat screening of an episode of *20/20*, detailing serial killer Ted Bundy's crimes and motives, was referred to the BSA on 9 June 2020 (*Hessell and Television New Zealand Ltd, Decision No. 2020-051*). The episode contained potentially distressing and disturbing content, and themes including sexual violence and perversion, murder, and abduction, without an audience advisory or warning. The broadcast was unclassified on the basis it was categorised by the broadcaster as current affairs programming, and aired during the PG timeband without an audience advisory.

The Authority considered the content and themes were suited for broadcast during the M timeband (suitable for a mature audience), rather than PG (which indicated the content was not necessarily unsuitable for child viewers under adult supervision), and found viewers were not

given sufficient information or signposting about the programme's likely content to enable them to make informed choices about whether they, or children in their care, should view the broadcast.

The Authority made an order for the broadcaster to pay \$750 in costs to the Crown in recognition of the potential harm to child viewers. This decision differed from an earlier decision on another episode of *20/20*, (*Gibb and Television New Zealand Ltd, Decision No. 2019-089*) where explicit warnings were given before each segment containing potentially distressing details. The Authority notes the complexity involved in appropriately categorising programmes for timebands and providing sufficient programme information, and considers this decision establishes a useful reference point for broadcasters in that regard. TVNZ has discontinued its Sunday morning screenings of *20/20*.

Broadcaster satisfaction survey

A constructive and professional relationship with broadcasters is an essential part of an effective co-regulatory framework. We must strive to strike a successful balance between providing a regulatory backstop and supporting broadcasters to meet their obligations. The annual broadcaster satisfaction survey helps us understand how broadcasters find our processes, services and working relationships.

In this year's survey, BSA staff continued to be rated very positively on all aspects, with no negative ratings. Other results included:

80%

rated their working relationship with the BSA as good or very good⁴

77.8%

of those who had a complaint determined in the past year rated the process good or very good⁵

An average of

80.7%

rated general information received from the BSA highly⁶

Feedback on areas for improvement will drive ongoing enhancements to our website and the accessibility of our research, along with how we address the needs of broadcasters wanting more training.

4. See page 28 of the 2021 *Broadcaster Satisfaction Survey* available at www.bsa.govt.nz

5. See page 8 of the 2021 *Broadcaster Satisfaction Survey* available at www.bsa.govt.nz

6. See page 19 of the 2021 *Broadcaster Satisfaction Survey* available at www.bsa.govt.nz

Case study: Application of the alcohol standard

Alcohol Healthwatch Trust and MediaWorks Radio Ltd (2020-053)

A complaint about an item on The Rock's *The Morning Rumble*, which focused on an interviewee's ability to 'down' alcohol at a rapid rate, was referred to the BSA on 11 June 2020 (*Alcohol Healthwatch Trust and MediaWorks Radio Ltd, Decision No. 2020-053*). The complaint was upheld by the broadcaster in the first instance, on the basis the broadcast failed to avoid advocacy of excessive alcohol consumption. However, Alcohol Healthwatch Trust considered the action taken by the broadcaster, which included a private apology and internal communications to content directors across all its radio stations about the importance of the alcohol standard, was insufficient to mitigate the harm caused to listeners, many of whom may be drawn from demographic groups that have high rates of hazardous drinking and harm.

The Authority sought to clarify the nature of the broadcaster's internal communications, which it said included regular meetings between its senior legal counsel and radio content directors at which the

requirements of the alcohol standard and the need for messaging around responsible drinking was discussed. It also advised this issue would be added to future training for on-air and online staff. Notwithstanding these actions, footage of the interviewee's excessive alcohol consumption remained on the broadcaster's website at the time of the Authority's decision.

In the circumstances, the BSA considered a broadcast statement was appropriate, to ensure public denunciation of the breach, mitigate the harm caused, and provide guidance to broadcasters on the application of this standard. The Authority also made an order for the broadcaster to pay \$1,000 in costs to the Crown in recognition of the seriousness of the breach and to deter future non-compliance on this issue. The Authority acknowledges the positive steps taken by the broadcaster in response to this complaint process, at both the first instance and referral stage, and considers its decision clarifies its expectations in relation to the alcohol standard.

Refer to the 'Output: Oversight and Development' section on page 43 to see the specific deliverables and targets relevant to this activity.



Ngā Mahi Pāhekoheko

Education and Engagement

Impacts



Broadcasters understand and meet their broadcasting obligations



Public make informed decisions and safely manage broadcast content at home and can access the complaints system

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 undertake activities to raise awareness of the BSA, standards and the complaints system, including through our website, research, *BSA Pānui*, social media, media releases, seminars, our partners and public consultation processes. We strive to make our services accessible to New Zealand's diverse communities.

Our aim is that people from different cultures, backgrounds and abilities can access and benefit from the broadcasting standards system. It's about creating the right atmosphere for free speech without harm.

To aid this, we are focused on developing a new communication and engagement strategy which is focused on reaching a broader range of New Zealanders. This is a challenging area for us given the changes in audience habits and our small scale.

In the past year highlights include:

- Focused communication on big issues like the Authority's decision on the use of te reo Māori.
- 10 editions of our *BSA Pānui* and 17 media releases
- Initial consultation on our code review
- The sharing, and explanation of, important research, like our litmus testing, to help broadcasters and audiences
- The start of changes to how we use a range of platforms to communicate
- Helping to facilitate, and providing advice, to a redevelopment of suicide reporting guidelines. This was done in conjunction with the industry, similar bodies to the BSA and the Suicide Prevention Office.
- 124 meetings, workshops and seminars with broadcasters, stakeholders, officials, community groups and others to provide information and insight about the standards system.
- Interacting with the appropriate stakeholders to help ensure a review of the regulatory sector. This included sessions with broadcasters, similar bodies, Ministry officials and Government Ministers

Refer to the 'Output: Education and Engagement' section on page 46 to see the specific deliverables and targets relevant to this activity.

Our aim is that people from different cultures, backgrounds and abilities can access and benefit from the broadcasting standards system. It's about creating the right atmosphere for free speech without harm.

Te Tātari i Tō Tātau Whai Kiko

Measuring Our Impact

To assess our impact over time we have identified six measures. These give an indication of how effectively and efficiently the broadcasting system is working, and whether we are achieving our aim of preventing harm while fairly balancing broadcasters' right to freedom of expression and reflecting the values of New Zealand's liberal democratic society.

Impact 1:

Public awareness of the existence of the broadcasting standards system is maintained at over 75%, demonstrating that New Zealanders know they have rights to complain.

- Our two-yearly public awareness survey showed that 75% of the public is aware of the BSA and most of those who are aware have a general understanding of the Authority's role. Ninety-three percent either know for sure they can make a formal complaint or assume they can.
- The large increase in complaints received this year (up 52%, to 206) and a rise in enquiries (up 7%, to 995) gives a positive indication of public awareness of the broadcasting standards system.
- We issued 17 media releases and 10 Pānui newsletters promoting awareness of the standards system and access to it.
- Litmus testing with 582 New Zealanders exploring attitudes to BSA decisions on discrimination and denigration in broadcasting revealed broad awareness of the BSA and the standards system.

Impact 2:

Understanding of standards by broadcasters and the public is improved, meaning broadcasters are better equipped to meet their obligations and fewer complaints arise. Where standards are understood the public refer complex and challenging issues to the BSA and the number of unjustified complaints reduces.

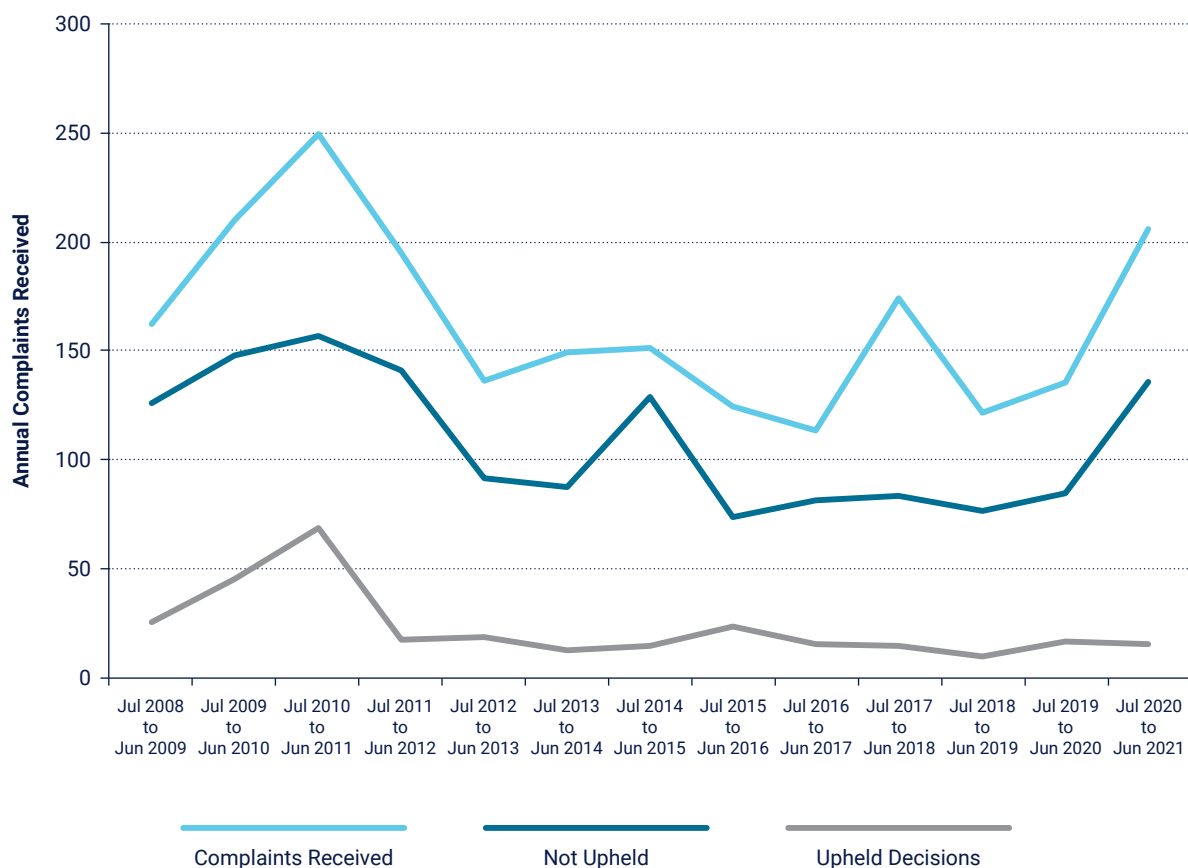
- Despite the overall increase in complaint volumes, the number of complaints upheld fell to 15 from 16 in 2020.
- The Authority declined to determine nine complaints. This represents 5.6% of all decisions, down significantly from 10% in 2020. This points towards stronger public understanding of the standards system.
- Litmus testing research exploring public views towards BSA decisions on discrimination and denigration found that on average 78% agreed with the outcomes of each decision and rated the decisions as very good, good, or acceptable. This is a positive indicator that the decisions provide effective guidance to support broadcaster and community understanding of how the standards apply.
- We have conducted an increasing number of interactive sessions with broadcasters and other interested groups to raise awareness of the standards.

Impact 3:

A high level of trust and confidence in the standards system is maintained.

- One appeal was filed in 2020 and was ongoing at the end of the reporting period. Two appeals which were ongoing from the previous year were heard and not successful.
- An external review of BSA decisions under the balance standard found the decisions reached 'good and workable conclusions'. The reviewer reported positively on the structure of decisions and the citation of authorities in challenging matters, and said it was clear freedom of expression was front-of-mind in decision-making. Helpful guidance was received on where the BSA can further enhance the 'balance between clarity and brevity' and refer to more previous cases.
- Interactions with the BSA are rated highly by both complainants and broadcasters. Some 80% of broadcasters rate their working relationship with the BSA positively, with 77.8% of those who report having a complaint determined in the past year rating the process very good or good. Complainants' satisfaction averages over 80% across written correspondence, phone contact and staff professionalism.
- The favourable litmus testing results referred to above also point to public confidence in the BSA's decision-making.

Figure 2 – BSA System performance indicators



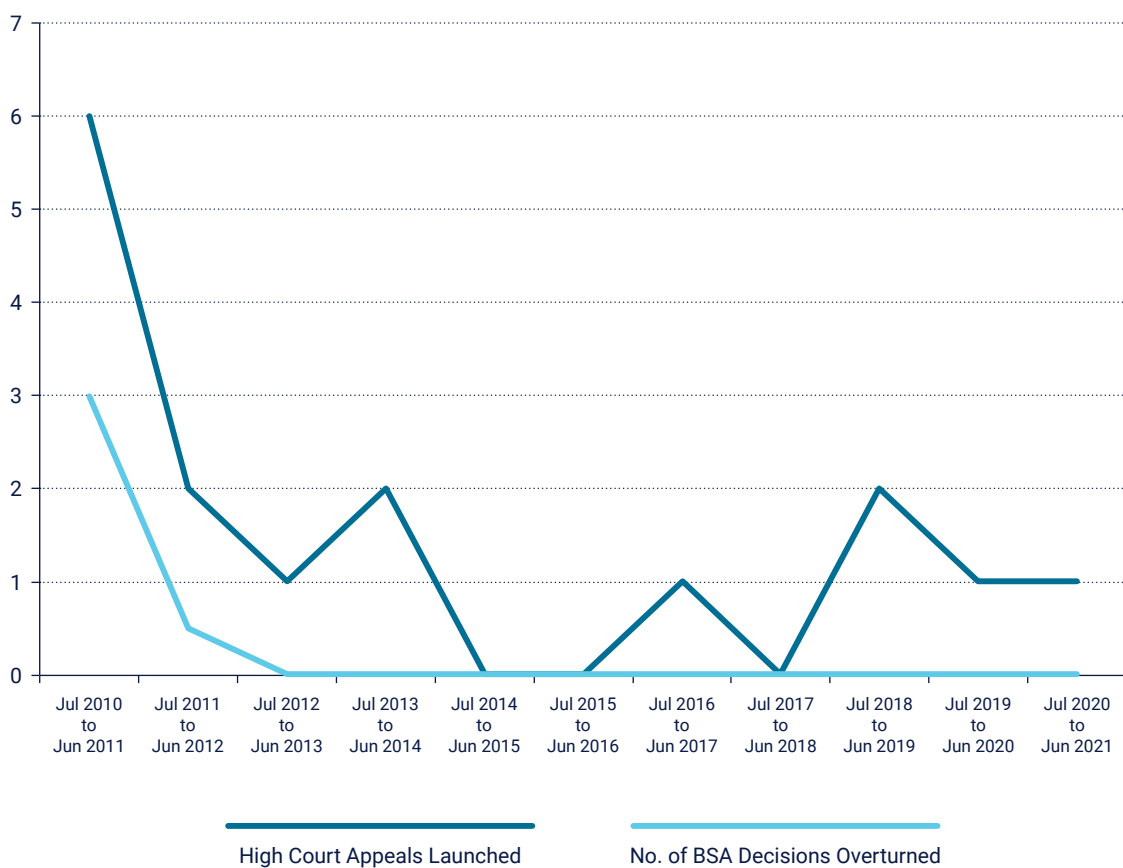
Impact 4:

Public awareness and use of the tools available to safely manage broadcast content is increased.

- Our public awareness survey shows that, unprompted, 41% of New Zealanders are aware of the availability of filtering technology.
- Generally, younger respondents, Māori, and respondents with dependent children and in paid work, are more likely to be aware of filtering technology across the various platforms.
- While awareness of filtering technology applicable to specific platforms has generally fallen, it has risen in relation to free-to-air television (up 7% from 2019) and subscription video.



Figure 3 – High Court Appeals



Impact 5:

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

- The percentage of decisions upholding complaints this year was 9%, down from 14% last year, indicating a general improvement in the way broadcasters are exercising their right to freedom of expression within the standards.
- The case studies included under 'Oversight and Development of the Broadcasting System' in this report demonstrate our impact on the improvement of broadcaster conduct, practices, policies and/or procedures.
- All of our decisions are publicly available, and we promote awareness of key decisions and any learnings for broadcasters via media releases, Pānui newsletters and direct communications with broadcasters.

Impact 6:

Our decisions reflect the attitudes and values of our liberal democratic society.

- The case summaries in Appendix 2 illustrate the breadth of complaints brought to us this year. This required us to consider issues including the use of te reo Māori, the expression of diverse political views around elections, public health information on COVID-19, gender stereotypes, the privacy of vulnerable people, discrimination, and issues of importance to smaller ethnic communities.
- In reaching decisions, we have continued to use translations of broadcasts and to seek out expertise and views from cultural advisors with respect to communities including Māori, Jewish and Sikh communities.
- We have made documents such as our complaints guide available in several languages to ensure wide access to our resources.
- Our litmus testing indicates that an average of 78% of participants, reflecting a representative sample of New Zealand society, agreed with BSA decisions and reasoning.



Ngā Mahi Whakahaere Operations

Operational overview

Despite the 52% surge in complaints and declining revenue, we have continued to provide a cost-effective service – as witnessed by our small surplus and the graph at Figure 4. We have trimmed further costs in the past year, via a move to cloud-based servers and the re-negotiation of several contracts. We have also adapted some of our processes to make us more efficient. However, the small nature of our budget means trimming cost is becoming increasingly difficult.

At the same time, the high level of complaints, and regulatory reform process now underway, means we need to shore up our core services in the coming year by investing further in staffing.

It will mean we can continue to deliver a high-quality service while also ensuring we are ready for any potential change. We continue to work closely with our small team to provide the support and training that helps them grow while boosting the BSA's capabilities.

Revenue and resourcing

This year we forecast a deficit based on an anticipated decline in levy revenues and the need to spend more on resourcing. Levy revenues, while declining for the fifth year in a row, were higher than anticipated and salary costs lower due mostly to the timing of departing and arriving staff. As mentioned above, we also trimmed costs in a number of areas.

We are forecasting further declines in levy revenues and expect these to accelerate more from 2022/23. We continue to hold relatively strong reserves. They will sustain our operations and high-quality performance, notwithstanding the ongoing impacts of COVID-19 and structural changes in the broadcasting sector affecting levy revenue, which has declined by nearly \$200,000 in five years.

The decline in linear broadcast audience and movement of advertising spend to digital platforms, will continue to test the industry and our funding model. However, we are comfortable that with the right level of Crown support and resources, our operations are suitably resilient to withstand future challenges.

Operational services and infrastructure

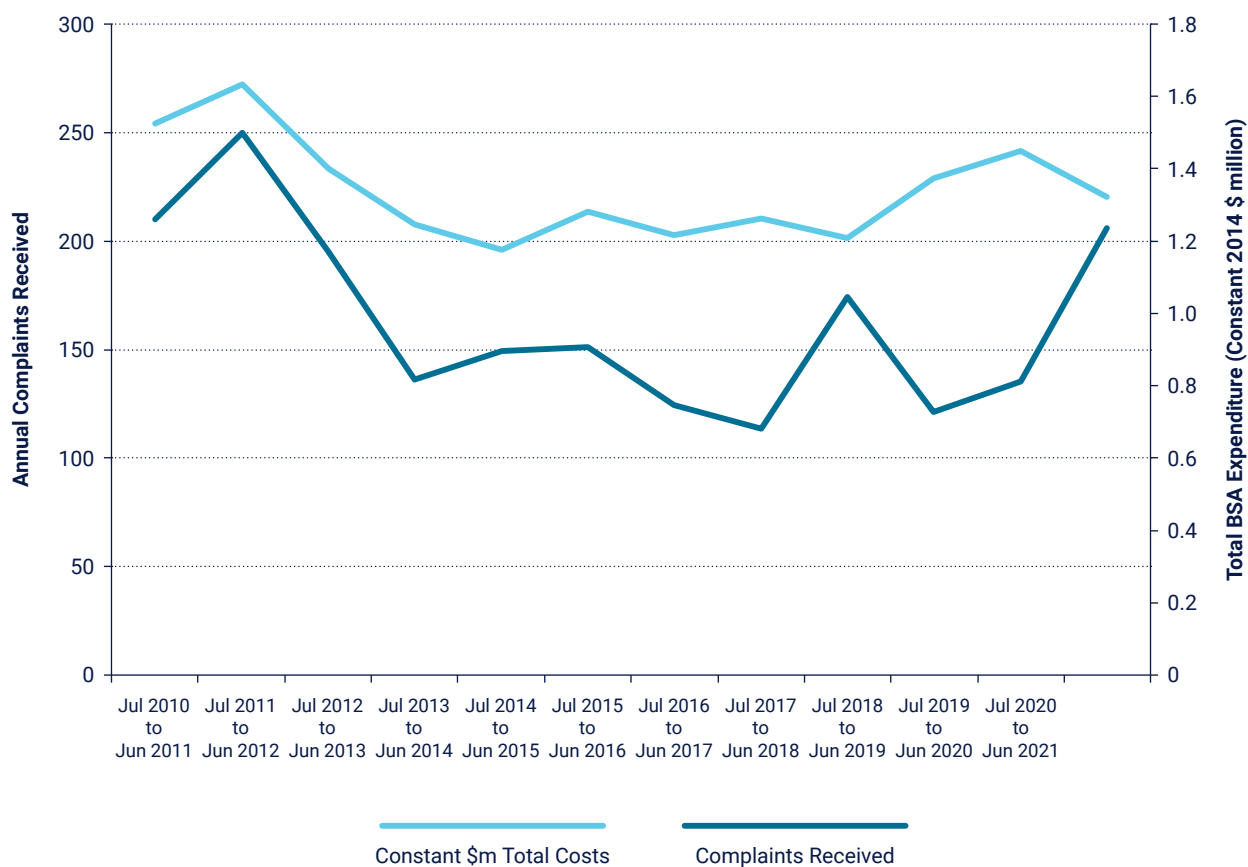
Our systems and processes responded well to the ongoing COVID-19 pandemic restrictions in the past year, with all of our services 100% operational and staff working remotely when needed. We continue to share offices and reception services with NZ On Air and enjoy joint staff training initiatives with them.

Risk

Managing risk is an important part of our governance and operational management approach. We have a risk management framework and schedule that is reviewed and updated regularly by our board and staff. Our pandemic plan has continued to help us respond well to the changing situation. We have robust systems and processes which support our operations and effectiveness. Key risks continue to include funding decline, uncertainty arising from the reform environment and changes in personnel at the Board and staff level. These are managed by engaging with officials with oversight of the reform agenda, and ensuring that our information management and induction programmes are robust.

Our systems and processes responded well to the ongoing COVID-19 pandemic restrictions in the past year, with all of our services 100% operational and staff working remotely when needed.

Figure 4 – Overall performance and cost analysis



Te Oranga me te Āheinga o te Tōpūtanga

Organisational Health and Capability

The BSA is a small entity with eight staff, the majority based in our Wellington office. We are committed to being a good employer and promote equal employment opportunities (EEO) to ensure that our approach to people capability is in line with these obligations. Our EEO policy underpins the positive and collaborative environment that we foster, which enables individual needs and circumstances to be acknowledged in a fair and flexible way. We encourage staff involvement in all EEO matters and we review our policies and procedures annually to look for any enhancements that can be made.

Workplace profile

Our people, who bring specialist expertise to our operations, are critical to our success. We continue to attract and retain capable staff, but the market is increasingly tight. We work hard to provide training and development opportunities, while creating an excellent workplace environment. Our culture is collaborative, with the board and team enjoying a unique relationship. Our staff profile is set out in the table below. For the 2020/21 year, all staff employed as at 30 June 2021 were surveyed and 100% responded.

| | |
|--|-----|
| Gender | |
| Female | 63% |
| Male | 37% |
| Ethnicity | |
| Pakeha / New Zealand European | 88% |
| Maori/Pasifika/Asian | 12% |
| Age profile | |
| Under 40 | 63% |
| Over 40 | 37% |
| Disability profile | |
| No staff members reported having a disability | |
| Pay gap information | |
| Remuneration is based on ability and role size without any bias, including as to gender or ethnicity. Due to staff changes in the reporting period, and the potential for any pay gap data to be misleading and/or to give rise to privacy issues, we have not reported gender pay gap data. | |

Health & Safety

We take a proactive approach to health and safety and are committed to providing a healthy working environment for our staff. Our office building is well maintained and has a good seismic rating. We regularly test our evacuation procedures and earthquake drills. We revise our health and safety risk register regularly to include new risks we have discovered. A work resumption team is led by the Chief Executive in the event of a catastrophic emergency.

COVID-19 Health and Safety Response

Our pandemic plan has continued to allow us to respond well to COVID-19. Our team worked from home during alert levels 2 or higher and we returned to the office under alert level 1. During such times, staff were able to effectively perform their roles remotely with no disruption to services. We continue to be vigilant and require staff to take leave or work from home when unwell. All have been encouraged to get vaccinated when the time comes. We are grateful to our staff for their commitment and hard work during such difficult times.

At a general level, we have regular health and safety meetings with our co-tenant NZ On Air and work together to prevent accidents and illnesses. This information is communicated to staff. We provide Employment Assistance Programme (EAP) counselling sessions on a confidential basis and encourage staff to use this service when needed. As we are a complaints entity, we provide preventative health and safety training to assist staff in dealing with external threats. There were no minor nor major incidents to report on for the reported period.

Maihi Karauna

We are committed to Maihi Karauna and increasing our own internal Te Ao Māori capability. We have demonstrated this through provision of te reo Māori language learning for staff, embedding use of karakia to open and close our meetings and developing an internal te reo Māori language plan. We share waiata with our co-tenants NZ On Air, which embeds our commitment to continuous improvement of our cultural capability. We acknowledge that these are small steps, but they are an important part of our organisational culture and our commitment to Te Ao Māori.

Being a good employer

We have a keen focus on being a good employer, enhancing our capability, and providing a high-performing supportive work environment. Our main focus is to develop and retain talent, integrate work practices that promote or enhance work/life balance among our employees and encourage professional development and a wide range of experiences within the scope of our activities.

Health and Capability performance measures

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

NGĀ TAUĀKĪ NOHONGA HAEPAPA ACCOUNTABILITY STATEMENTS



Statement of Responsibility

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

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

Pursuant to section 19A of the Public Finance Act 1989, the Board accepts responsibility for any end-of-year performance information provided by the BSA.

In the opinion of the Board, the Financial Statements and Statement of Performance for the year ended 30 June 2021 fairly reflect the financial position and operations of the BSA.



Susie Staley

Acting Chair

23 August 2021



Paula Rose

Member

23 August 2021

Te tauākī mō te hua o te mahi tae atu ki 30 Pipiri 2021

Statement of Performance for the Year Ended 30 June 2021

The statements in this section provide detailed results against targets, budgets and performance measures for the year ended 30 June 2021 as set out in our Statement of Performance Expectations for the year ended 30 June 2021. There are three activities: complaints determination, oversight and development of the broadcasting standards system, and education and engagement.

| | Budget Income \$ | Actual Income \$ | Budget Expenditure \$ | Actual Expenditure \$ |
|---|------------------------|------------------------|-----------------------------|-----------------------------|
| Complaints determination | 703,450 | 930,743 | 849,450 | 875,742 |
| Oversight and development of broadcasting standards system | 319,750 | 296,146 | 386,110 | 280,447 |
| Education and engagement | 255,800 | 183,328 | 308,890 | 165,007 |
| Total | 1,279,000 | 1,410,217 | 1,544,450 | 1,321,196 |
| Total | 1,279,000 | 1,410,217 | 1,544,450 | 1,321,196 |

OUTPUT: COMPLAINTS DETERMINATION

Description

One of our core activities is the determination of complaints that broadcasters have breached the Codes of Broadcasting Practice. Our complaints service is free, independent and accessible to the public. We strive to issue high quality, fair, clear, robust, soundly reasoned, timely decisions that reflect current community attitudes and the boundary between freedom of expression and harm. Decisions can be appealed to the High Court. Our performance against our measures is reported here.

This year our complaints soared to their highest level in 10 years, placing a lot of demand on our team and broadcasters. During the first half of the year our backlog was large, but through hard work and some changes to how we process complaints, it has been wrestled to a much more manageable level. In light of the demand, we have been re-considering our resourcing.

Impact over time

- An effective, efficient, accessible, fair, agile and modern complaints service
- Fair, clear, robust and timely decisions on complaints, that reflect the changing media environment, and culture, attitudes and values of our diverse communities
- Broadcasters understand and meet their broadcasting obligations
- Public make informed decisions and safely manage broadcast content at home and can access the complaints system

Impact measures

- Understanding of standards by broadcasters and the public is improved
- A high level of trust and confidence in the system is maintained
- Broadcaster conduct, practices, policies and/or procedures are improved following the issue of a decision.

| Cost | Actual 2020/21 | Budget 2020/21 | Actual 2019/20 | Actual 2018/19 | Actual 2017/18 |
|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Total cost | 875,742 | 849,450 | 771,113 | 727,704 | 660,196 |
| % of total cost | 66% | 55% | 53% | 53% | 54% |

| Key deliverables | Performance measures | Target 2020/21 | Actual 2020/21 | Actual 2019/20 | Actual 2018/19 |
|---|--|-------------------|-------------------|----------------------|-------------------------------|
| 1.1 Complaints are acknowledged in a timely manner. | Complaints acknowledged in writing within 3 working days | 95% | Achieved – 100% | Not achieved – 82.5% | Achieved (target 90%) – 91.4% |
| 1.2 Decisions are issued in a timely manner | Decisions issued within 20 working days of the board meeting at which final decision is made | 90% | Achieved – 100% | Achieved – 100% | Achieved – 100% |

| Key deliverables | Performance measures | Target 2020/21 | Actual 2020/21 | Actual 2019/20 | Actual 2018/19 |
|---|--|---|---|--|--|
| 1.3 Decisions are soundly reasoned | (a) External assessment of up to 5 decisions conducted to assess whether the BSA's reasoning, processes and/or interpretation of a standard are appropriate and reasonable | An external assessor agrees that the BSA's reasoning, process and/or interpretation in up to 5 decisions are appropriate and reasonable | Achieved An external review was undertaken on the BSA's reasoning and interpretation of the balance standard | Achieved An external review was undertaken on the BSA's reasoning and interpretation of the accuracy standard | Achieved An external review was undertaken on the BSA's reasoning and interpretation of the discrimination and denigration standard and assessor agreed with the BSA's decisions |
| | (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 | Achieved | Achieved Two appeals (filed in previous financial years) determined in BSA's favour A third appeal was notified to the BSA in June 2021 This appeal is ongoing | Achieved One appeal filed in 2018/19 is ongoing | Achieved Two appeals were filed in Q1 In Q3 the Court dismissed the application by one of the complainants to appeal out of time, noting the appeal grounds lacked merit |
| 1.4 BSA delivers high quality complaints service | Complainants are satisfied with the processes, system and quality of service provided by the BSA in an annual survey | An average of 70% are satisfied with BSA's telephone contact, written correspondence and staff professionalism | Achieved Average of: 81% rated BSA's telephone contact as good or very good ⁷ 84.5% rated BSA's staff professionalism as good or very good ⁸ 76% rated BSA's written correspondence as good or very good ⁹ | Achieved Average of: 79% rated BSA's telephone contact as good or very good 80.5% rated BSA's staff professionalism as good or very good 76% rated BSA's written correspondence as good or very good | Achieved Average of: 96% rated BSA's telephone contact as good or very good 89% rated BSA's staff professionalism as good or very good 65% rated BSA's written correspondence as good or very good |

7. Average of ratings across five aspects of telephone contact where respondents were asked the extent to which they agreed (on a 5-point scale) with statements including: *Answered my questions about the complaints process well*; and *Returned my calls or got in contact with me within an acceptable timeframe*. Percentage reflects number of answers at the top of the scale (ie respondents agreed or strongly agreed).

8. Average of ratings across two measures where respondents were asked the extent to which they agreed (on a 5-point scale) with the following statements: *BSA's written correspondence (letters and emails) were professional*; and *BSA phone contact was professional*. Percentage reflects number of answers at the top of the scale (ie respondents agreed or strongly agreed).

9. Average of ratings across six aspects of written correspondence where respondents were asked the extent to which they agreed (on a 5-point scale) with statements including: *BSA's written correspondence (letters and emails) were clear and easy to understand*; and *BSA's written correspondence (letters and emails) arrived within an acceptable timeframe*. Percentage reflects number of answers at the top of the scale (ie respondents agreed or strongly agreed).

| Key deliverables | Performance measures | Target 2020/21 | Actual 2020/21 | Actual 2019/20 | Actual 2018/19 |
|--|---|---|---|--|--|
| 1.5 BSA decisions reflect community standards and are understood by members of the public | Litmus test up to 5 decisions with groups of mixed ethnicity, age and gender, as to BSA approach to a standard, clarity of reasoning and decision outcome and identify current community attitudes on issues addressed by standards | 75% rank decisions as acceptable, good or very good on a 5-point scale in terms of how well the public understand the reasoning and support the complaint outcome | Achieved – 78% 5 decisions relating to discrimination and denigration tested | Achieved – 85% 4 decisions relating to violence litmus tested | Achieved – 85% 4 decisions relating to nudity on screen litmus tested |

OUTPUT: OVERSIGHT AND DEVELOPMENT OF THE BROADCASTING STANDARDS SYSTEM

Description

We oversee the broadcasting standards regime, work with broadcasters and others to set clear broadcasting standards and review codes so they reflect the modern media environment to which they apply. We undertake research relevant to broadcasting standards and community attitudes, and issue guidance to support broadcasters to meet their obligations. We work co-operatively with other content standards regulators and provide advice, when required, to policy officials on issues about the content standards system and reform. Our performance against our measures is reported here. A particular focus at the moment is a review of our codes.

Impacts over time

- Broadcasting standards are fit for purpose in the modern media environment
- Broadcasters understand and meet their broadcasting obligations
- Public make informed decisions, safely manage broadcast content at home and can access the complaints system

Impact measures

- Understanding of standards by broadcasters and the public is improved
- A high level of trust and confidence in the system is maintained
- Broadcaster conduct, practices, policies and/or procedures are improved following the issue of a decision

| Cost | Actual 2020/21 | Budget 2020/21 | Actual 2019/20 | Actual 2018/19 | Actual 2017/18 |
|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Total cost | 280,447 | 386,110 | 509,227 | 370,717 | 360,330 |
| % of total cost | 21% | 25% | 35% | 27% | 30% |

| Key deliverables | Performance measures | Target 2020/21 | Actual 2020/21 | Actual 2019/20 | Actual 2018/19 |
|--|--|---|---------------------------------------|--|---|
| 2.1 Codes remain relevant to the media environment to which they apply | Codes are reviewed internally every two years against new media developments and, if appropriate, revised in conjunction with broadcasters and after public consultation | Achieved Commence review of Codebook | Achieved Codebook review commenced | Achieved Refreshed Election Programmes Code was published in March 2020 Refreshed Free-to-Air Television Code and Commentary was published in May 2020 | Review of free-to-air television timebands and classification labels continued throughout the year. Review of the Election Programmes Code commenced |

| Key deliverables | Performance measures | Target 2020/21 | Actual 2020/21 | Actual 2019/20 | Actual 2018/19 |
|---|--|---|---|--|--|
| 2.2 Research is commissioned that is relevant to ensuring that standards are contemporary and community expectations are understood | Commission and publish one research project that analyses or examines the application of a standard, or an aspect of broadcasting, or community attitudes and/or informs any future regulatory system and is assessed as thorough and of value to development of standards and/or future regulatory system | 1 research and/or public consultation project undertaken Feedback from 5 stakeholders received that the research is valuable | Achieved Stakeholder Codebook survey completed to explore participants' views regarding issues subject to Codebook review We had 33 responses to the survey, with the valuable results then being used by our broadcast consultation group to help recommend changes to the codes – a practical example of the survey's worth | Achieved Children's Media Use research commissioned jointly with NZ On Air, published in June. Feedback that research is valuable provided by stakeholders, media and other agencies following publication and in an online workshop hosted by the BSA and NZ On Air | Achieved Research into harms arising from nudity on television undertaken. Feedback provided by stakeholders/ other agencies in a workshop |
| 2.3 Broadcasters fulfil obligations to publicise the complaints process | Audit undertaken every two years and non-compliant broadcasters notified with relevant information provided to them to assist them to comply | N/A (every two years) | N/A (every two years) | Achieved Audit completed Review delayed due to reprioritisation of work during COVID-19 lockdown. Response to broadcasters scheduled to be issued in September 2020 | N/A (every two years) |
| 2.4 New Zealanders are aware of the BSA and aware they can make a formal complaint | Survey of public awareness undertaken every two years | 75% of New Zealanders are aware of the BSA and aware they can make a formal complaint | Achieved in part 75% of New Zealanders are aware of the BSA and 68% aware they can make a formal complaint. | N/A (every two years) | Achieved 89% of New Zealanders are aware of the BSA and 84% aware they can make a formal complaint |

| Key deliverables | Performance measures | Target 2020/21 | Actual 2020/21 | Actual 2019/20 | Actual 2018/19 |
|---|--|---|--|--|---|
| 2.5 Broadcasters are satisfied with the quality of BSA processes, services and working relationships | Broadcasters rate BSA processes and working relationships as good or better and identify any issues. Issues are addressed following consideration by BSA Board | 80% or more of broadcasters surveyed rank BSA processes and working relationships as good or very good on a 5-point scale. Issues raised are analysed and addressed | Achieved in part 80% – working relationships rated good or very good (N=56) 77.8% – processes rated good or very good (N=9 broadcasters who had a complaint determined by the BSA in the previous 12 months) | Achieved in part 76% – working relationships rated good or very good (N=58) 62.5% – processes rated good or very good (N=8 broadcasters who had a complaint determined by the BSA in the previous 12 months) Other results 96% – staff professionalism 88% – emails 85% – staff responsiveness | Achieved 83% – working relationships rated good or very good (N=59) 100% – processes rated good or very good (N=9 broadcasters who had a complaint determined by the BSA in the previous 12 months) |
| 2.6 Broadcasters understand the standards and meet their obligations | BSA provides workshops and/or seminars to broadcasters on issues relating to broadcasting standards | Workshops, presentations or meetings are held with 15 broadcasters by BSA staff annually | Achieved – 46 workshops, presentations or meetings held with over 300 attendees | Achieved – 58 meetings, workshops and presentations were attended by 317 attendees | New Measure |
| 2.7 Broadcaster conduct, practices, and/or procedures are improved following issue of a decision | Performance will be assessed by case studies of improvements following the issue of BSA decisions | 3 Case Studies | Achieved 3 case studies detailed in section: Oversight and Development of the Broadcasting Standards System | New Measure | New Measure |

OUTPUT: EDUCATION AND ENGAGEMENT

Description

We provide clear, user-friendly information about broadcasting standards, the complaints system and processes, and our decisions to broadcasters and the public through a variety of channels. We raise awareness and educate broadcasters and the public about the BSA, broadcasting standards, and the complaints system, with the aim to prevent harm, and to assist broadcasters to meet the standards. Effective engagement and education help New Zealanders understand their media environment and how the standards apply to the right to freedom of expression. Our performance against our measures is reported here.

We have renewed our focus on engagement with broadcasters and stakeholders, putting more effort into sessions with them and practitioners. It's also important given the regulatory reform process underway.

Impacts over time

- An effective, efficient, accessible, fair, agile and modern complaints service
- Broadcasters understand and meet their broadcasting obligations
- Public make informed decisions, safely manage broadcast content at home and can access the complaints system

Impact measures

- Public awareness of the broadcasting standards system is maintained
- Understanding of standards by broadcasters and the public is improved
- A high level of trust and confidence in the system is maintained
- Public awareness and use of the tools available to safely manage broadcast content is increased
- Broadcaster conduct, practices, policies and/or procedures are improved following the issue of a decision
- Our decisions reflect the attitudes and values of our liberal democratic society

| Cost | Actual 2020/21 | Budget 2020/21 | Actual 2019/20 | Actual 2018/19 | Actual 2017/18 |
|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Total cost | 165,007 | 308,890 | 174,592 | 274,606 | 190,375 |
| % of total cost | 13% | 20% | 12% | 20% | 16% |

| Key deliverables | Performance measures | Target 2020/21 | Actual 2020/21 | Actual 2019/20 | Actual 2018/19 |
|---|---|---|---|---|--|
| 3.1 Production of newsletter to keep stakeholders informed | Newsletters published regularly throughout the year | 9 | Achieved – 10 | Achieved – 9 | Achieved – 9 |
| 3.2 Strategic media releases are issued on matters of strategic importance | Decisions of high public interest or that provide particular guidance on the application of standards and the standards regime are regarded as strategic and are communicated by way of a media release | Releases for at least 10 decisions issued before 30 June annually | Achieved – 12 releases about 10 decisions and other BSA matters | Achieved – 25 releases about 14 decisions and other BSA matters | Achieved – 14 releases issued about 11 decisions and other BSA matters |
| 3.3 Complainants and broadcasters indicate high satisfaction with the usability, value and clarity of the website | Complainants and/or broadcasters (as part of any other service surveys) rate the value and clarity of the BSA website as good or very good on a 5-point scale | At least 70% of those surveyed rate the BSA website as good or very good on a 5-point scale | Achieved in part 74% – Broadcasters 66% – Complainants | Achieved 92% – Broadcasters 71% – Complainants | Not assessed in 2018/19 as website refresh was pending |

| Key deliverables | Performance measures | Target 2020/21 | Actual 2020/21 | Actual 2019/20 | Actual 2018/19 |
|---|--|--|---|--|--|
| 3.4 Māori, Asian, and Pasifika community are aware of the BSA and aware they can make a formal complaint | (a) Survey of public awareness undertaken every two years | 75% of Māori, Asian and Pasifika are aware of the BSA and aware they can make a formal complaint | Not Achieved Aware of the BSA: • 70% – Māori • 57% – Pasifika • 40% – Asian Aware they can make a formal complaint: • 72% – Māori • 54% – Pasifika • 44% – Asian | N/A (every two years) | New Measure Baseline from 2019 Public Awareness Survey: Aware of the BSA: • 82% – Māori • 62% – Pasifika • 72% – Asian Aware they can make a formal complaint: • 82% – Maori • 74% – Pasifika • 66% – Asian |
| | (b) Māori, Asian and Pasifika communities engage with BSA services | BSA provides 5 meetings, workshops or translated written guidance to Asian, Māori and/or Pasifika groups | Achieved 12 meetings and/or presentations with Māori, Asian and/or Pasifika groups Stakeholder survey (and associated correspondence) made available in Te Reo Māori 2 media releases about BSA decisions issued in Te Reo Māori | Achieved in part Election Programmes Code translated into Te Reo Māori, Mandarin, Hindi, Punjabi and Samoan and printed copies produced and distributed Refreshed Codebook translated into Te Reo Māori Publicity Notices Guidance translated and issued in Te Reo Māori Remaining actions deferred due to lockdown restrictions in 2020 | New Measure |

Ngā Tauākī Pūtea

Financial Statements

STATEMENT OF FINANCIAL PERFORMANCE

For The Year Ended 30 June 2021

| | Note | 2021 Actual \$ | 2021 Budget \$ | 2020 Actual \$ |
|-------------------------------|-------|----------------------|----------------------|----------------------|
| Revenue | | | | |
| Revenue from the Crown | 2 | 609,000 | 609,000 | 609,000 |
| Broadcasting levies | | 756,958 | 625,000 | 795,968 |
| Interest income | | 35,609 | 45,000 | 69,555 |
| Other revenue | | 8,650 | - | - |
| Total Revenue | | 1,410,217 | 1,279,000 | 1,474,523 |
| Less Expenditure | | | | |
| Personnel costs | 3 | 807,287 | 948,500 | 767,727 |
| Other expenses | 4 | 511,413 | 575,950 | 673,684 |
| Depreciation and amortisation | 8 & 9 | 7,496 | 20,000 | 13,521 |
| Total Expenditure | | 1,326,196 | 1,544,450 | 1,454,932 |
| SURPLUS/(DEFICIT) | | 84,021 | (265,450) | 19,591 |

Explanations of major variances against budgets are provided in Note 16.
The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY

For The Year Ended 30 June 2021

| | 2021 Actual \$ | 2021 Budget \$ | 2020 Actual \$ |
|--|----------------------|----------------------|----------------------|
| Public equity as at 1 July | 2,338,627 | 2,224,579 | 2,376,595 |
| Return of Equity to the Crown | - | - | (57,559) |
| Surplus/(deficit) for the year ended 30 June | 84,021 | (265,450) | 19,591 |
| PUBLIC EQUITY AS AT 30 JUNE | 2,422,648 | 1,959,129 | 2,338,627 |

Explanations of major variances against budgets are provided in Note 16.
The accompanying notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION

As At 30 June 2021

| | Note | 2021 Actual \$ | 2021 Budget \$ | 2020 Actual \$ |
|-------------------------------------|------|----------------------|----------------------|----------------------|
| Assets | | | | |
| Current assets | | | | |
| Bank accounts and cash | 5 | 439,274 | 194,929 | 116,611 |
| Investments | 6 | 2,052,416 | 1,800,000 | 2,250,000 |
| Debtors and prepayments | 7 | 38,247 | 49,000 | 62,128 |
| Net GST | | 22,472 | 31,000 | 24,738 |
| Total current assets | | 2,552,409 | 2,074,929 | 2,453,477 |
| Non-current assets | | | | |
| Property, plant and equipment | 8 | 15,833 | 17,000 | 12,630 |
| Intangible assets | 9 | 6,242 | 200 | 265 |
| Total non-current assets | | 22,075 | 17,200 | 12,895 |
| Total Assets | | 2,574,484 | 2,092,129 | 2,466,372 |
| Liabilities | | | | |
| Current liabilities | | | | |
| Creditors and accrued expenses | 10 | 119,063 | 101,000 | 87,422 |
| Employee entitlements | 11 | 32,773 | 32,000 | 40,323 |
| Total liabilities | | 151,836 | 133,000 | 127,745 |
| Assets less Liabilities | | 2,422,648 | 1,959,129 | 2,338,627 |
| REPRESENTED BY PUBLIC EQUITY | | 2,422,648 | 1,959,129 | 2,338,627 |

The accompanying notes form part of these financial statements.

STATEMENT OF CASH FLOWS

For The Year Ended 30 June 2021

| | Note | 2021 Actual \$ | 2021 Budget \$ | 2020 Actual \$ |
|--|----------|----------------------|----------------------|----------------------|
| Cash Flows from Operating Activities | | | | |
| Revenue from the Crown | | 609,000 | 609,000 | 609,000 |
| Broadcasting levies | | 769,084 | 625,000 | 791,597 |
| Interest received | | 47,533 | 45,000 | 86,676 |
| GST (net) | | 2,266 | 1,665 | 3,990 |
| Payments to employees & Board members | | (808,303) | (948,500) | (758,338) |
| Payments to suppliers & other operating expenses | | (477,826) | (585,950) | (688,863) |
| Net Cash Flow from Operating Activities | | 141,754 | (253,785) | 44,062 |
| Cash Flows from Investing Activities | | | | |
| Purchase of property, plant and equipment | | (16,940) | (25,962) | (13,208) |
| Acquisition of investments | | 197,849 | 300,000 | - |
| Net Cash Flow from Investing Activities | | 180,909 | 274,308 | (13,208) |
| Cash Flows from Funding Activities | | | | |
| Return of equity to the Crown | | - | - | (57,559) |
| Net Cash Flow from Funding Activities | | - | - | (57,559) |
| Net Increase/(decrease) in cash held | | 322,663 | 20,523 | (26,705) |
| Opening bank accounts and cash | | 116,611 | 174,406 | 143,316 |
| CLOSING BANK ACCOUNTS AND CASH | 5 | 439,274 | 194,929 | 116,611 |

Explanations of major variances against budgets are provided in Note 16.
The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended 30 June 2021

1. Statement of accounting policies

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.

BSA's 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 (PBE) for the purposes of financial reporting.

The financial statements for the BSA are for the year ended 30 June 2021, and were approved by the board on 23 August 2021.

Basis of preparation

Statement of Compliance

The financial statements for the BSA have been prepared in accordance with the Crown Entities Act 2004, which includes the requirement to comply with generally accepted accounting practice in New Zealand ("NZ GAAP"). The financial statements have been prepared on the basis that the BSA is a going concern.

The BSA has total expenditure less than \$2 million and is, therefore, eligible to report in accordance with Tier 3 PBE accounting standards. Accordingly, these 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))*.

Measurement base

The financial statements have been prepared on a historical cost basis.

Functional and presentation currency

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

Changes in accounting policies

There have been no changes in accounting policies during the financial year.

Significant accounting policies

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

Revenue

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

Revenue from the Crown

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

Broadcasting levy

Broadcasting levies are recognised on the occurrence of a recognition event, being the earlier of receipt of payment or receipt of levy return. Levies are paid by broadcasters in accordance with the Broadcasting Act 1989 and are based on broadcaster revenue for the qualifying period. The amount of levies collected each year is influenced by timing of receipt of payment or the levy return and changes in broadcaster revenue on which the levy is based. Consequently there may be variances on the total amount collected as revenue each year.

Interest

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

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. Bank accounts and cash are measured at the amount held.

Debtors and prepayments

Debtors and prepayments are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recorded and the loss is recognised as a bad debt expense. Impairment of a receivable is established when there is objective evidence that the BSA will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, and default in payment are all considered indicators that the debtor is impaired.

Investments in bank deposits

Investments comprise investments in term deposits with banks.

Deposits with banks are initially recorded at the amount paid. If it appears that the carrying amount of the investment will not be recovered, it is written down to the expected recoverable amount. Significant financial difficulties of the bank, probability that the bank will enter into bankruptcy, and default in payment are all considered indicators that the deposit is not recoverable.

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 basis on all fixed assets at a rate which will write off the cost 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:

| | | |
|------------------------|-----------|----------------------|
| Office equipment | 3–5 years | 20–33% straight line |
| Furniture and fittings | 5 years | 20% straight line |
| Leasehold improvements | 5 years | 20% straight line |
| Computer equipment | 3 years | 33% straight line |

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 of more than one year will be capitalised on the basis of the costs incurred to acquire and use the specific software. Computer software licenses of less than one year will be 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 follow:

| | | |
|-------------------|---------|-------------------|
| Computer software | 3 years | 33% straight line |
| Copyright | 3 years | 33% straight line |

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 accrued expenses

Creditors and accrued expenses are reflected at the amount owed.

Employee entitlements

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

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

Superannuation scheme

Defined contribution scheme

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

Goods and services tax (GST)

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

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the Statement of Financial Position. The net GST paid to or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Income tax

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

Budget figures

The budget figures are derived from the Statement of Performance Expectations as approved by the board at the beginning of the financial year. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the board in preparing these financial statements.

Cost allocation

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

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

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

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

Use of judgements, estimates and assumptions

In preparing these financial statements, the BSA has made estimates and assumptions about the future. These estimates and assumptions may differ from subsequent actual results. Estimates and assumptions are regularly evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances and, in particular, when estimating the useful life and residual value of property, plant and equipment.

2. Revenue from the Crown

The BSA has been provided with funding from the Crown for the specific purposes set out in the Broadcasting Act 1989 and the scope of the relevant Crown appropriations. Apart from these restrictions, there are no unfulfilled conditions or contingencies attached to government funding. (2020: Nil)

There has been no impact of COVID-19 on revenue from the Crown.

3. Personnel costs

| | 2021 Actual \$ | 2020 Actual \$ |
|----------------------------------|----------------------|----------------------|
| Staff salaries | 680,106 | 651,153 |
| Board remuneration | 106,922 | 96,801 |
| KiwiSaver employer contributions | 20,259 | 19,773 |
| TOTAL PERSONNEL COSTS | 807,287 | 767,727 |

The increase in salaries is due to increases in accordance with the BSA's reward and remuneration framework, recruitment of additional staff in response to workload demands. Pursuant to s47 of the Crown Entities Act, the Chair was not entitled to remuneration from the BSA in addition to his remuneration as a Judge.

The Commission has taken out Directors' and Officers' Liability and Professional Indemnity insurance cover during the financial year in respect of the liability or costs of Members and employees.¹⁰

There has been no significant impact of COVID-19 on personnel costs.

10. The cost of Directors' and Officers' Liability and Professional Indemnity insurance cover was \$3,392.21 for the financial year.

4. Other expenses

| | 2021 Actual \$ | 2020 Actual \$ |
|----------------------------------|----------------------|----------------------|
| Audit of financial statements | 24,996 | 24,308 |
| Consultancy | 83,431 | 233,332 |
| Research | 97,045 | 131,513 |
| Travel, accommodation & training | 16,566 | 30,190 |
| Rent | 49,956 | 49,851 |
| IT | 61,716 | 64,295 |
| Office expenses | 172,703 | 140,195 |
| TOTAL OTHER EXPENSES | 511,413 | 673,684 |

5. Bank accounts and cash

| | 2021 Actual \$ | 2020 Actual \$ |
|-------------------------------------|----------------------|----------------------|
| Cash on hand | | |
| Petty cash | 4 | 4 |
| Banks | | |
| Current accounts | 55,500 | 63,323 |
| Call accounts | 383,770 | 53,284 |
| TOTAL BANK ACCOUNTS AND CASH | 439,274 | 116,611 |

There has been no significant impact of COVID-19 on bank accounts and cash.

6. Investments

| | 2021 Actual \$ | 2020 Actual \$ |
|--|----------------------|----------------------|
| Term deposits | 2,052,416 | 2,250,000 |
| TOTAL INVESTMENTS | 2,052,416 | 2,250,000 |
| Weighted average effective interest rate | 0.93% | 2.47% |

There has been no significant impact of COVID-19 on investments.

7. Debtors and prepayments

| | 2021 Actual \$ | 2020 Actual \$ |
|--------------------------------------|----------------------|----------------------|
| Trade receivables | 4,269 | 7,745 |
| Accrued interest | 4,886 | 16,810 |
| Prepayment | 29,091 | 37,573 |
| TOTAL DEBTORS AND PREPAYMENTS | 38,247 | 62,128 |

The carrying value of debtors approximates their fair value.

There has been no significant impact of COVID-19 on debtors and prepayments.

8. Property, plant and equipment

Movements for each class of property, plant and equipment are as follows:

| | Artworks \$ | Computer equipment \$ | Furniture and fittings \$ | Leasehold improvements \$ | Office equipment \$ | Totals \$ |
|--|----------------|-----------------------------|---------------------------------|---------------------------------|---------------------------|---------------|
| Cost or valuation | | | | | | |
| Balance at 1 July 2019 | 9,082 | 124,382 | 59,567 | 124,755 | 20,922 | 338,708 |
| Additions | - | 13,209 | - | - | - | 13,209 |
| Disposals | - | - | - | - | - | - |
| Balance at 30 June 2020 | 9,082 | 137,591 | 59,567 | 124,755 | 20,922 | 351,917 |
| Accumulated depreciation | | | | | | |
| Balance at 1 July 2019 | 9,082 | 116,687 | 59,567 | 124,755 | 17,771 | 327,862 |
| Depreciation expense | - | 8,776 | - | - | 2,649 | 11,425 |
| Eliminate on disposal / reclassification | - | - | - | - | - | - |
| Balance at 30 June 2020 | 9,082 | 125,463 | 59,567 | 124,755 | 20,420 | 339,287 |
| CARRYING AMOUNT AT 30 June 2020 | 0 | 12,128 | 0 | 0 | 502 | 12,630 |
| | | | | | | |
| | Artworks \$ | Computer equipment \$ | Furniture and fittings \$ | Leasehold improvements \$ | Office equipment \$ | Totals \$ |
| Cost or valuation | | | | | | |
| Balance at 1 July 2020 | 9,082 | 137,591 | 59,567 | 124,755 | 20,922 | 351,917 |
| Additions | - | 5,587 | 4,228 | - | - | 9,815 |
| Disposals | - | -102 | - | - | - | -102 |
| Balance at 30 June 2021 | 9,082 | 143,076 | 63,795 | 124,755 | 20,922 | 361,630 |
| Accumulated depreciation | | | | | | |
| Balance at 1 July 2020 | 9,082 | 125,463 | 59,567 | 124,755 | 20,420 | 339,287 |
| Depreciation expense | - | 6,054 | 70 | - | 386 | 6,510 |
| Eliminate on disposal / reclassification | - | - | - | - | - | - |
| Balance at 30 June 2021 | 9,082 | 131,517 | 59,637 | 124,755 | 20,806 | 345,797 |
| CARRYING AMOUNT AT 30 June 2021 | 0 | 11,559 | 4,158 | 0 | 116 | 15,833 |

9. Intangible assets

Movements for intangible asset is as follows:

| | Acquired software \$ |
|--|-------------------------|
| Cost | |
| Balance at 1 July 2019 | 68,758 |
| Additions | - |
| Balance at 30 June 2020 | 68,758 |
| Accumulated amortisation | |
| Balance at 1 July 2019 | 66,396 |
| Amortisation expense | 2,097 |
| Balance at 30 June 2020 | 68,493 |
| CARRYING AMOUNT AT 30 JUNE 2020 | 265 |
| Cost | |
| Balance at 1 July 2020 | 68,758 |
| Additions | 6,860 |
| Balance at 30 June 2021 | 75,618 |
| Accumulated amortisation | |
| Balance at 1 July 2020 | 68,493 |
| Amortisation expense | 883 |
| Balance at 30 June 2021 | 69,376 |
| CARRYING AMOUNT AT 30 JUNE 2021 | 6,242 |

There has been no significant impact of COVID-19 on intangible assets.

10. Creditors and accrued expenses

| | 2021 Actual \$ | 2020 Actual \$ |
|---|----------------------|----------------------|
| Creditors | 96,854 | 68,417 |
| Accrued Expenses | 10,515 | 12,833 |
| Kiwisaver employees contribution payable to IRD | 411 | 256 |
| PAYE | 6,122 | 5,916 |
| Income in Advance | 161 | - |
| TOTAL CREDITORS AND ACCRUED EXPENSES | 114,063 | 87,422 |

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

There has been no significant impact of COVID-19 on creditors and accrued expenses.

11. Employee entitlements

| | 2021 Actual \$ | 2020 Actual \$ |
|------------------------------------|----------------------|----------------------|
| Accrued salaries and wages | 15,874 | 13,954 |
| Annual leave | 16,899 | 26,369 |
| TOTAL EMPLOYEE ENTITLEMENTS | 32,773 | 40,323 |

COVID-19 had a minor impact on annual leave balances being higher due to the level three lockdown periods during the year and less opportunity for travel as annual leave.

12. Commitments

| | 2021 Actual \$ | 2020 Actual \$ |
|--|----------------------|----------------------|
| Commitments are represented by: | | |
| Not later than one year | 52,113 | 52,113 |
| Later than one year and not later than two years | 4,343 | 52,113 |
| Later than two years and not later than five years | - | 4,343 |
| TOTAL NON-CANCELLABLE OPERATING LEASE | 56,456 | 108,569 |

The operating lease is for the rental of premises on Level 2, 119 Ghuznee Street, occupied from 26 July 2013. The lease was renewed in July 2019 for a further three-year term.

There has been no significant impact of COVID-19 on commitments.

13. Contingent assets and liabilities

Contingent assets

As at 30 June 2021 the BSA had no contingent assets. (2020:Nil)

Contingent liabilities

As at 30 June 2021 the BSA had no contingent liabilities. (2020:Nil)

14. Related party transactions & key management personnel

In conducting its activities, the BSA is required to pay various taxes and levies (such as GST, PAYE and ACC levies) to the Crown and entities related to the Crown. The payment of these taxes and levies, other than income tax, is based on the standard terms and conditions that apply to all tax and levy payers. The BSA is exempt from paying income tax.

The BSA purchases goods and services from entities controlled, significantly influenced or jointly controlled by the Crown. Purchases from these government-related entities are entered into on an arms-length basis.

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

Key management personnel compensation

| | 2021 Actual \$ | 2020 Actual \$ |
|--|----------------------|----------------------|
| Salaries and other short-term benefits | 242,323 | 300,314 |
| TOTAL KEY MANAGEMENT PERSONNEL COMPENSATION | 242,323 | 300,314 |

Key management personnel includes all board members and the Chief Executive.

The BSA had no related party transactions. (2020: Nil)

Board member remuneration

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

| | 2021 Actual \$ | 2020 Actual \$ |
|--|----------------------|----------------------|
| L Pearson appointed in June 2020 | 33,753 | 2,300 |
| P Rose | 38,496 | 38,354 |
| WK Hastings (Chair) | - | - |
| W Palmer responsibilities concluded in November 2019 | - | 14,519 |
| S Staley | 34,673 | 41,628 |
| TOTAL BOARD MEMBER REMUNERATION | 106,922 | 96,801 |

Pursuant to s47 of the Crown Entities Act, the Chair is not entitled to remuneration from BSA in addition to his remuneration as a Judge.

Employee remuneration

| | 2021 Actual \$ | 2020 Actual \$ |
|---|----------------------|----------------------|
| Total employee remuneration paid or payable | | |
| 120,000 – 129,999 | - | - |
| 130,000 – 139,999 | 2 | 1 |
| 180,000 – 189,999 | - | - |
| 190,000 – 199,999 | - | - |
| 200,000 – 209,999 | - | 1 |

There has been no significant impact of COVID-19 on related party transactions & key management personnel.

15. Events after balance date

There were no significant events after the balance date.

16. Explanations of significant variations against budget

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

Statement of Financial Performance

Revenue

Revenue was above budget this year due to a higher amount of broadcasting levies received than anticipated. Other revenue of \$8,650 was received from the Ministry for Culture & Heritage to compensate for the time the CE was participating on a MCH panel.

Expenditure

Lower expenditure reflects careful management of costs throughout the year.

Personnel costs are below budget as a result of reductions in salaries due to changes in staff appointments during the year.

Other expenses are below budget due to underspending in research and consultancy. Cost savings in research were achieved as a result of moving to an online methodology in both litmus testing and children's media use research. Consultancy underspend reflects careful cost management of the timebands and classification project.

Statement of Financial Position

Bank accounts and cash/investments

Bank accounts and cash are higher than budgeted due to the higher amount of broadcasting levies received and less spending throughout the year.

Debtors and prepayments

The decrease in accrued interest reflects the lower interest rates on offer. Prepayments were higher than expected in the 2020 due to early payments for insurance and legal practice licenses. They are now more in line with prior years.

Non-current assets

Property, plant and equipment and intangibles are above budget due to the purchase of new employee cellphones, a new laptop and the office 365 migration.

17. COVID-19

There has been no significant impact of COVID-19 on the operations of BSA.

Te Pūrongo a te Ōtita Motuhake

Independent Auditor's Report

To the readers of the Broadcasting Standards Authority's financial statements and statement of performance for the year ended 30 June 2021

The Auditor-General is the auditor of the Broadcasting Standards Authority (the Authority). The Auditor-General has appointed me, Rehan Badar, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements and the statement of performance of the Authority on his behalf.

Opinion

We have audited:

- the financial statements of the Authority on pages 49 to 63, that comprise the statement of financial position as at 30 June 2021, the statement of financial performance, statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements including a summary of significant accounting policies and other explanatory information; and
- the statement of performance of the Authority on pages 39 to 48.

In our opinion:

- the financial statements of the Authority on pages 49 to 63:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2021; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) Standard; and
- the statement of performance on pages 39 to 48:

- presents fairly, in all material respects, the Authority's performance for the year ended 30 June 2021, including:
 - for each class of reportable outputs:
 - its standards of delivery performance achieved as compared with forecasts included in the statement of performance expectations for the financial year; and
 - its actual revenue and output expenses as compared with the forecasts included in the statement of performance expectations for the financial year; and
 - what has been achieved with the appropriation; and
 - the actual expenses or capital expenditure incurred compared with the appropriated or forecast expenses or capital expenditure.
- complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 17 December 2021. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements and the statement of performance, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of the Board for the financial statements and the statement of performance

The Board is responsible on behalf of the Authority for preparing financial statements and statement of performance that are fairly presented and comply with generally accepted accounting practice in New Zealand. The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements and statement of performance that are free from material misstatement, whether due to fraud or error.

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

The Board's responsibilities arise from the Crown Entities Act 2004 and the Public Finance Act 1989.

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

Our objectives are to obtain reasonable assurance about whether the financial statements and the statement of performance, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures,

and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of these financial statements and the statement of performance.

For the budget information reported in the financial statements and the statement of performance, our procedures were limited to checking that the information agreed to the Authority's statement of performance expectations.

We did not evaluate the security and controls over the electronic publication of the financial statements and the statement of performance.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements and the statement of performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We evaluate the appropriateness of the reported statement of performance within the Authority's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the statement of

performance or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements and the statement of performance, including the disclosures, and whether the financial statements and the statement of performance represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1 to 88, but does not include the financial statements and the statement of performance, and our auditor's report thereon.

Our opinion on the financial statements and the statement of performance does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements and the statement of performance, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the statement of performance or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Authority in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests, in the Authority.



Rehan Badar

Audit New Zealand

On behalf of the Auditor-General
Wellington, New Zealand

TĀPIRITANGA APPENDICES



Tāpiritanga 1: Ngā Kōamuamu me ngā Whakataua

Appendix 1: Complaints Received and Decisions Issued

| Year | Complaints Received | Decisions Issued | Determination | | | | | Appealed to High Court | Orders | | | | |
|-----------------------|---------------------|---|--------------------------------|-----------------------|----------------------------------|------------------------------------|---|------------------------|--|----------------|-------------|------------------------------------|---|
| | | | Upheld | Upholds as % of total | Not Upheld | Declined to Determine ¹ | Other ² | | Broadcast Statement | Costs to Crown | Legal Costs | Compensation for Breach of Privacy | Other |
| July 2020 – June 2021 | 206 | 160 ³ (relating to 191 complaints) | 15 (relating to 16 complaints) | 9.4% | 135 (relating to 160 complaints) | 9 (relating to 14 complaints) | 1 (relating to 1 complaints) | 1 | 2 | 6 | 2 | 2 | 1 order for provision of broadcast material |
| July 2019 – June 2020 | 135 | 111 (relating to 130 complaints) | 16 (relating to 22 complaints) | 14.4% | 84 (relating to 98 complaints) | 8 (relating to 8 complaints) | 3 (relating to 4 complaints) ⁴ | 2 | 2 | 2 | | | 2 costs to the broadcaster 2 complaints directed back to the broadcaster |
| July 2018 – June 2019 | 121 | 90 (relating to 131 complaints) | 9 (relating to 11 complaints) | 10% | 76 (relating to 115 complaints) | 3 (relating to 3 complaints) | 2 (relating to 2 complaints) | 2 | 3 | 4 | 1 | 1 | 1 Online statement 1 Print statement |
| July 2017 – June 2018 | 174 | 103 (about 148 ⁵ complaints) | 14 (about 52 complaints) | 13.6% | 83 (about 89 complaints) | 2 (about 2 complaints) | 4 (about 5 complaints) | – | 5 (including one statement published online) | 3 | 1 | 3 | 1 Complaint directed back to the broadcaster |
| July 2016 – June 2017 | 113 | 102 (about 113 complaints) | 15 (about 15 complaints) | 14.7% | 82 (about 93 complaints) | 1 | 4 | 1 | 4 | 4 | – | 4 | 1 Complaint directed back to broadcaster to consider |
| July 2015– June 2016 | 124 | 101 | 23 | 22.8% | 73 | 4 | 1 | – | 2 | 5 | 1 | 4 | – |
| July 2014– June 2015 | 151 | 143 | 14 | 9.8% | 120 | 9 | – | – | 1 | 1 | 1 | 6 | – |
| July 2013– June 2014 | 149 | 99 | 12 | 12.1% | 74 | 13 | – | 2 | 2 | 2 | 1 | 1 | – |
| July 2012– June 2013 | 136 | 111 | 18 | 16.2% | 86 | 5 | 2 | 1 | 1 | – | 1 | 2 | 1 Complaint directed back to broadcaster to consider |

| Year | Complaints Received | Decisions Issued | Determination | | | | | Appealed to High Court | Orders | | | | |
|-----------------------|---------------------|------------------|---------------|-----------------------|------------|------------------------------------|--------------------|------------------------|---------------------|----------------|-------------|------------------------------------|---|
| | | | Upheld | Upholds as % of total | Not Upheld | Declined to Determine ¹ | Other ² | | Broadcast Statement | Costs to Crown | Legal Costs | Compensation for Breach of Privacy | Other |
| July 2011 – June 2012 | 195 | 162 | 17 | 10.4% | 131 | 10 | 4 | – | 1 | 3 | 4 | 1 | – |
| July 2010 – June 2011 | 250 | 236 | 69 | 29.2% | 146 | 13 | 8 | 5 | 6 | 8 | 4 | 2 | – |
| July 2009 – June 2010 | 210 | 193 | 45 | 23.3% | 141 | 7 | – | 4 | 11 | 7 | 7 | – | – |
| July 2008 – June 2009 | 162 | 151 | 25 | 16.6% | 124 | 2 | – | – | 4 | 3 | 3 | 1 | – |
| July 2007 – June 2008 | 148 | 139 | 41 | 29.5% | 94 | 2 | 2 | 4 | 13 | 8 | 3 | 2 | 1 Refrain from broadcasting |
| July 2006 – June 2007 | 131 | 125 | 27 | 21.6% | 94 | 3 | 1 | 2 | 10 | 9 | 7 | 6 | – |
| July 2005 – June 2006 | 153 | 156 | 19 | 12.2% | 127 | 10 | – | – | 6 | 5 | 4 | – | – |
| July 2004 – June 2005 | 184 | 214 | 40 | 18.7% | 166 | 7 | 1 | 1 | 11 | 4 | 6 | – | 1 Publication of apology in newspapers |
| July 2003 – June 2004 | 196 | 187 | 42 | 22.5% | 133 | 5 | 7 | 3 | 10 | 1 | 3 | 2 | 2 Publication in newspaper/ Referred back to broadcaster to review its policies |
| July 2002 – June 2003 | 169 | 160 | 26 | 16.3% | 116 | 8 | 10 | 1 | 7 | 2 | 2 | – | – |
| July 2001 – June 2002 | 186 | 180 | 44 | 24.4% | 128 | 8 | – | 4 | 12 | 8 | 2 | 3 | 1 Broadcast of apology |
| July 2000 – June 2001 | 197 | 189 | 41 | 21.7% | 135 | 13 | – | 1 | 13 | 6 | 1 | 2 | 1 Letter of apology |
| July 1999 – June 2000 | 206 | 239 | 71 | 29.7% | 152 | 16 | – | – | 12 | 13 | 5 | 2 | 1 Refrain from advertising |
| July 1998 – June 1999 | 204 | 184 | 33 | 17.9% | 132 | 9 | 10 | 1 | 4 | 8 | 2 | 4 | – |
| July 1997 – June 1998 | 174 | 176 | 39 | 22.2% | 122 | 12 | 3 | 2 | 2 | 10 | – | 7 | 1 Broadcast of apology |
| July 1996 – June 1997 | 206 | 199 | 40 | 20.1% | 147 | 10 | 2 | – | 5 | – | 8 | 1 | 2 Broadcasts of apology |

| Year | Complaints Received | Decisions Issued | Determination | | | | | Appealed to High Court | Orders | | | | |
|---------------------|---------------------|------------------|---------------|-----------------------|------------|------------------------------------|--------------------|------------------------|---------------------|----------------|-------------|------------------------------------|---|
| | | | Upheld | Upholds as % of total | Not Upheld | Declined to Determine ¹ | Other ² | | Broadcast Statement | Costs to Crown | Legal Costs | Compensation for Breach of Privacy | Other |
| July 1995–June 1996 | 179 | 171 | 50 | 29.2% | 110 | 10 | 1 | 1 | 11 | – | – | 4 | 4 Broadcasts of apology |
| July 1994–June 1995 | 162 | 139 | 48 | 34.5% | 84 | 4 | 3 | – | 7 | – | 1 | – | 2 Broadcasts of apology |
| July 1993–June 1994 | 168 | 151 | 53 | 35.1% | 92 | 6 | – | – | 6 | – | – | 2 | 1 Broadcast of apology |
| July 1992–June 1993 | 159 | 144 | 43 | 29.9% | 97 | 3 | 1 | – | 3 | – | 1 | 2 | – |
| July 1991–June 1992 | 106 | 76 | 25 | 32.9% | 46 | 4 | 1 | – | 3 | – | – | 1 | – |
| July 1990–June 1991 | 52 | 45 | 19 | 42.2% | 25 | – | 1 | – | 7 | – | 1 | – | 2 Broadcasts of apology/ Refrain from advertising |
| July 1989–June 1990 | 43 | 14 | 6 | 42.9% | 6 | 2 | – | – | – | – | – | 1 | – |

Decision Statistics

In the reporting period we issued 160 decisions in relation to 191 complaints. The tables below provide details of the broadcasters and programmes complained about, the standards raised and outcomes of the complaints determined in the decisions issued in the reporting period.

Most complained about medium by number of decisions (160 decisions issued)

| | Total Number Of Decisions | Upheld |
|------------|--|---|
| Television | 104 decisions about 115 complaints (69 decisions about 83 complaints) | 10 decisions about 10 complaints (8 decisions about 12 complaints) |
| Radio | 56 decisions about 76 complaints (42 decisions about 47 complaints) | 5 decisions about 6 complaints (8 decisions about 10 complaints) |

Figures in brackets are from the previous year.

Most complained about broadcaster by number of decisions (160 decisions issued)

| | Total Decisions | Upheld | Not Upheld | Declined To Determine | Interlocutory Decision | Orders |
|----------------------------|------------------|----------------|-----------------|-----------------------|------------------------|---------------|
| Television | | | | | | |
| TVNZ | 56 (29) | 7 (3) | 48 (25) | 1 (1) | – (–) | 3 (–) |
| Discovery NZ ¹¹ | 29 (32) | 1 (2) | 26 (28) | 2 (2) | – (–) | 1 (–) |
| SKY TV | 1 (6) | 1 (2) | – (3) | – (–) | – (1) | – (1) |
| Māori Television | 3 (–) | 1 (–) | 2 (–) | – (–) | – (–) | 1 (–) |
| Al Jazeera Media Network | 1 (–) | – (–) | 1 (–) | – (–) | – (–) | – (–) |
| Radio | | | | | | |
| RNZ | 27 (23) | 1 (3) | 23 (15) | 2 (4) | – (1) | 1 (–) |
| NZME | 15 (7) | 1 (–) | 12 (7) | 2 (–) | – (–) | – (–) |
| MediaWorks Radio | 10 (8) | 3 (2) | 6 (5) | – (1) | 1 ¹² (–) | 3 (1) |
| Radio Virsa | 4 (2) | – (1) | 3 (1) | 1 (–) | – (–) | – (1) |
| TOTAL | 160 (111) | 15 (16) | 135 (84) | 9 (8) | – (3) | 10 (4) |

Figures in brackets are from the previous year.

11. Previously MediaWorks TV

12. Order to provide broadcast material

Most complained about programme by number of complaints (total 191 complaints determined in 160 decisions)

| | Number Of Complaints | Upheld | Not Upheld/Other |
|------------------------------------|----------------------|--------|------------------|
| 1 News | 30 (13) | 4 (1) | 26 (12) |
| Newshub Live at 6pm | 22 (13) | 1 (1) | 21 (12) |
| Morning Report | 14 (8) | – (–) | 14 (8) |
| Mike Hosking Breakfast | 8 (3) | 1 (–) | 7 (3) |
| RNZ News Bulletin | 6 (–) | 1 (–) | 5 (–) |
| Seven Sharp | 6 (6) | – (1) | 6 (5) |
| Magic Afternoons with Sean Plunket | 5 (1) | 2 (–) | 3 (1) |
| The AM Show | 5 (14) | – (1) | 5 (13) |
| The Project | 5 (7) | – (2) | 5 (5) |

Figures in brackets are from the previous year.

Most complained about programme genre by number of decisions (160 decisions issued)

| | Number Of Decisions | Upheld | Not Upheld | Declined To Determine | Interlocutory Decision |
|------------------------------------|---------------------|----------------|-----------------|-----------------------|------------------------|
| News/Current Affairs ¹³ | 107 (73) | 8 (7) | 94 (55) | 5 (7) | – (1) |
| Radio/Talkback ¹⁴ | 26 (21) | 4 (6) | (18) | 1 (1) | 1 ¹⁵ (–) |
| Fictional Programmes ¹⁶ | 5 (4) | – (–) | 5 (3) | – (–) | – (1) |
| Other ¹⁷ | 11 (8) | 1 (1) | 10 (5) | – (–) | – (–) |
| Factual Programmes ¹⁸ | 8 (5) | 2 (2) | 6 (3) | – (–) | – (1) |
| Election Programmes ¹⁹ | 3 | – | 3 | – | – |
| TOTAL | 160 (111) | 15 (16) | 135 (84) | 9 (8) | 1 (3) |

Figures in brackets are from the previous year.

13. **News/Current Affairs:** programmes dedicated to news and current affairs. Eg, *1 News*, *Newshub*, *The AM Show*, *The Project*, *Seven Sharp*, *Morning Report*

14. **Radio/Talkback:** radio shows or talkback programmes that may involve regular phone calls from listeners. Eg, *Magic Afternoons with Sean Plunket*, *Dom*, *Meg and Randell*

15. Order to provide broadcast material

16. **Fictional Programmes:** dramas, sitcoms, cartoon comedies, movies. May include dramatic versions of factual events. Eg, *Shortland Street*

17. **Other:** programmes that do not fit the other categories, including comedy, sport, reality TV, songs or music videos. Eg, *The Block*

18. **Factual Programmes:** programmes that are non-fiction, contain factual information, and which could be considered in relation to the accuracy and balance standards. Eg, *Fair Go*, *20/20*

19. **Election Programmes:** programmes by or for a political party or candidate aired in the election period (13 September-16 October 2020) No election period in previous year.

Most frequently complained about standard by number of complaints (191 complaints determined)²⁰

| | Accuracy | Balance | Good Taste and Decency | Fairness | Discrimination and Denigration | Children's Interests | Violence | Privacy | Law and Order | Programme Information | Alcohol | Action Taken (about any standard) |
|----------------------|----------------|----------------|------------------------|----------------|--------------------------------|----------------------|----------------|---------------|---------------|-----------------------|--------------|-----------------------------------|
| TOTAL | 97 (51) | 68 (42) | 59 (45) | 55 (35) | 46 (29) | 21 (20) | 12 (16) | 9 (15) | 8 (11) | 7 (8) | 4 (2) | 2 (5) |
| Upheld | 4 (8) | – (4) | 1 (4) | 3 (10) | 4 (–) | 1 (4) | – (2) | 5 (–) | – (2) | 1 (–) | 1 (–) | 1 (1) |
| Not Upheld/ Other | 93 (43) | 68 (38) | 58 (41) | 52 (25) | 42 (29) | 20 (16) | 12 (14) | 4 (15) | 8 (9) | 6 (8) | 3 (2) | 1 (4) |

Figures in brackets are from the previous year.

Most upheld standard by decisions issued

1. Privacy: 5 upheld decisions about 5 complaints
2. Accuracy: 4 upheld decisions about 4 complaints
3. Fairness: 3 upheld decisions about 3 complaints
4. Discrimination and Denigration: 3 upheld decisions about 4 complaints
5. Good Taste and Decency: 1 upheld decision about 1 complaint
6. Children's Interests: 1 upheld decision about 1 complaint
7. Programme Information: 1 upheld decision about 1 complaint
8. Alcohol: 1 upheld decision about 1 complaint

20. This table reflects the number of times a standard has been raised across the 191 complaints addressed in the 160 decisions issued, not including the three complaints made under the Election Code raising Election Standards. *Action Taken* refers to complaints about the action taken by the broadcaster to remedy the breach when a complaint about a standard was upheld in full or in part by the broadcaster.

Tāpiritanga 2: Ngā Taipitopito mō ngā Whakataua

Appendix 2: Decision Details

The following tables contain a breakdown of the 191 complaints that made up the 160 decisions issued by the BSA in the 2020/21 year, by outcome (upheld with order; upheld with no order; not upheld; declined to determine; and jurisdiction considered).

Upheld with order

When a complaint is upheld (the BSA finds a breach of standards), the BSA may only make the orders set out in sections 13 and 16 of the Broadcasting Act 1989. Orders which may be made include: a broadcast statement; costs to the Crown of up to \$5,000 (may be imposed where the conduct of the broadcaster is serious); a contribution to legal costs reasonably incurred by a successful complainant; and compensation to an individual whose privacy has been breached by a broadcast, of up to \$5,000.

| Decision Number | Complainant | Broadcaster | Programme | Nature of Complaint | Standards Complainant Under | Standards Upheld | Order |
|-----------------|---------------------------|----------------------------|------------------------------------|---|--|---|--|
| 2020-028 | Hilless | Television New Zealand Ltd | Fair Go | Investigation into 'Cowboy Tradie' and his questionable practices was inaccurate, unbalanced and unfair | Fairness, Accuracy, Balance | Fairness | s16(4) – \$750 costs to the Crown |
| 2020-033 | Prager | Radio New Zealand Ltd | Checkpoint | Summary of complainant's submission at a local board meeting was inaccurate and unfair to her | Accuracy, Fairness, Discrimination and Denigration | Accuracy, Fairness | s16(1) – \$1,818 legal costs to the complainant |
| 2020-051 | Hessell | Television New Zealand Ltd | 20/20 | Item detailing serial killer Ted Bundy's crimes inappropriate for screening at 9am on a Sunday | Children's Interests, Programme Information | Children's Interests, Programme Information | s16(4) – \$750 costs to the Crown |
| 2020-053 | Alcohol Healthwatch Trust | MediaWorks Radio Ltd | The Morning Rumble | Discussion with interviewee about his ability to 'down' alcohol at a rapid rate, during COVID lockdown amounted to socially responsible alcohol promotion. | Alcohol | Alcohol (Action Taken) | s13(1)(a) – broadcast statement; s16(4) – \$1,000 costs to the Crown |
| 2020-057 | HV | Television New Zealand Ltd | Sunday | Item investigating delays in Health & Disability Commissioner complaint about maternity care unfair and breached privacy by naming complainant as the obstetrician involved | Fairness, Privacy | Fairness, Privacy | s16(1) – \$3,450 legal costs to the complainant |
| 2020-063A | Tualamali'i | MediaWorks Radio Ltd | Magic Afternoons with Sean Plunket | Host's coverage of iwi roadblocks allegedly racist, denigrated Māori and encouraged lazy and harmful stereotypes | Discrimination and Denigration | Discrimination and Denigration | s13(1)(a) – broadcast statement; s16(4) – \$3,000 costs to the Crown |

| Decision Number | Complainant | Broadcaster | Programme | Nature of Complaint | Standards Complied Under | Standards Upheld | Order |
|-----------------|-------------|--------------------------|------------------------------------|---|--------------------------------|--------------------------------|--|
| 2020-063B | Whittaker | MediaWorks Radio Ltd | Magic Afternoons with Sean Plunket | Host's coverage of iwi roadblocks allegedly racist, denigrated Māori and encouraged lazy and harmful stereotypes | Discrimination and Denigration | Discrimination and Denigration | s13(1)(a) – broadcast statement; s16(4) – \$3,000 costs to the Crown |
| 2020-088 | JK | Māori Television Service | Te Ao Maori News | Item inaccurately reported on community opposition to 'unauthorised' development of farm track; and breached privacy of two farm owners shown | Accuracy, Privacy | Accuracy, Privacy | s13(1)(d) – \$500 compensation for breach of privacy to each farm owner; s16(4) – \$1,000 costs to the Crown |
| 2020-167 | WL | Discovery NZ Ltd | NewsHub | Item showing footage of children being uplifted from their homes by Oranga Tamariki breached their privacy | Privacy | Privacy | s16(4) – \$1,500 costs to the Crown |

Upheld with no order

In some cases the Authority may uphold a complaint (find a breach of standards) but may decide not to make any order. This may be because the Authority considers that the seriousness of the breach is low, and/or because the publication of the decision, and any resulting media coverage, will adequately censure the conduct; and/or because it considers the decision gives adequate guidance to broadcasters about maintaining standards.

| Decision Number | Complainant | Broadcaster | Programme | Nature of Complaint | Standards Complied Under | Standards Upheld |
|-----------------|-------------|----------------------------|------------------------|--|--|--------------------------------|
| 2020-019 | Marino | MediaWorks Radio Ltd | Mai Home Run | Host recounted story about a theft by named individual; allegedly breached privacy and encouraged illegal activity | Privacy, Law and Order, Discrimination and Denigration | Privacy |
| 2020-040 | Burne-Field | NZME Radio Ltd | Mike Hosking Breakfast | Host's comments that many of those dying in Italy from COVID-19 'were dying anyway' allegedly inaccurate and discriminatory against people with underlying health conditions | Accuracy, Discrimination and Denigration | Accuracy |
| 2020-041 | Grieve | Television New Zealand Ltd | 1 News | Item wrongly implied Simon Bridges breached COVID lockdown rules | Accuracy | Accuracy |
| 2020-042 | Waxman | Television New Zealand Ltd | 1 News | Item referring to cycle team being 'backed by Jewish billionaires' was offensive and racist | Discrimination and Denigration | Discrimination and Denigration |
| 2020-071 | Cant | Television New Zealand Ltd | 1 News | Use of the term 'Gypsy Day' referring to annual relocation of sharemilkers was offensive to the Roma Community | Discrimination and Denigration | Discrimination and Denigration |
| 2020-126 | Wicks | Television New Zealand Ltd | 1 News | Item inadequately masked identity of woman interviewed about boy racers in Christchurch | Privacy | Privacy |
| 2020-155 | Roberts | Sky Network Television Ltd | Life on the Road | Frequent use of the 'f-word' unacceptable in 12pm broadcast | Good Taste and Decency | Good Taste and Decency |

Not upheld

| Decision Number | Complainant | Broadcaster | Programme | Nature of Complaint | Standards Complained Under |
|-----------------|-------------|----------------------------|--|---|---|
| 2020-010A | Oliver | Television New Zealand Ltd | 1 News | Two items reporting Boris Johnson's victory in UK election inaccurately described his majority win | Accuracy |
| 2020-010B | Oliver | Television New Zealand Ltd | 1 News | Two items reporting Boris Johnson's victory in UK election inaccurately described his majority win | Accuracy |
| 2020-016 | Smith | MediaWorks TV Ltd | NewsHub Live at 6pm | Item reporting businessman arrested for 'child pornography' should have instead referred to 'child sexual exploitation' | Good Taste and Decency |
| 2020-020 | Knight | MediaWorks TV Ltd | The AM Show | Comments about English rugby players refusing to wear medals after losing Rugby World Cup final including reference to 'their upbringing' | Discrimination and Denigration, Accuracy, Balance |
| 2020-021 | Crow | MediaWorks TV Ltd | 50 Shades Darker | Film allegedly glorified a manipulative and abusive relationship | Good Taste and Decency, Violence, Law and Order, Discrimination and Denigration |
| 2020-023 | Harvey | Television New Zealand Ltd | Seven Sharp | Weather presenter used the word 'bugger' | Good Taste and Decency |
| 2020-026 | Judge | Television New Zealand Ltd | Sunday | Depiction of wallabies allegedly inaccurate and unbalanced including reference to them as an 'Aussie pest' | Balance, Accuracy |
| 2020-027 | Judge | Television New Zealand Ltd | Seven Sharp | Item showed images of dead animals being dragged and hung on their hind legs | Good Taste and Decency, Children's Interests, Violence |
| 2020-030 | Wilson | NZME Radio Ltd | Simon Barnett and Phil Gifford Afternoons | Expert and hosts made inaccurate statements about Government's COVID-19 recovery package | Accuracy |
| 2020-032 | Hagger | MediaWorks TV Ltd | The AM Show | Interview with then-Minister of Health David Clark about breaching lockdown rules amounted to bullying and harassment | Fairness |
| 2020-036A | Pink | Radio New Zealand Ltd | RNZ News – 7am-8am | Items reporting murder-suicide contained unnecessary graphic details | Good Taste and Decency, Children's Interests, Violence |
| 2020-036B | Pink | Radio New Zealand Ltd | Morning Report | Items reporting murder-suicide contained unnecessary graphic details | Good Taste and Decency, Children's Interests, Violence |
| 2020-037 | Nixey | NZME Radio Ltd | Mike Hosking Breakfast | Satirical promo featuring biblical figures and broadcast on Good Friday was offensive to Christians and mocked Christianity | Good Taste and Decency, Discrimination and Denigration |
| 2020-038 | Findlay | NZME Radio Ltd | Promo for Newstalk ZB | Tagline, 'all the names you can trust' was misleading | Accuracy |
| 2020-039 | Shierlaw | MediaWorks TV Ltd | NewsHub Live at 6pm | Reference to Donald Trump as 'the world's leading expert on fake news' was inaccurate | Accuracy |
| 2020-043 | Palmer | Television New Zealand Ltd | Descent from Disaster: A Gallipoli Special | Comments about sex workers during Gallipoli documentary allegedly denigrated women and sex workers | Discrimination and Denigration |

| Decision Number | Complainant | Broadcaster | Programme | Nature of Complaint | Standards Complained Under |
|-----------------|-------------------|----------------------------|--|---|---|
| 2020-044A | ten Hove | MediaWorks Radio Ltd | Magic Afternoons with Sean Plunket | Host's language including 'Jesus Christ' was offensive and interview approach unprofessional | Good Taste and Decency |
| 2020-044B | Hargreaves | MediaWorks Radio Ltd | Magic Afternoons with Sean Plunket | Host's language including 'Jesus Christ' was offensive and interview approach unprofessional | Good Taste and Decency |
| 2020-046 | Marshall | Television New Zealand Ltd | One Lane Bridge | Use of the 'c-word' in crime drama series | Discrimination and Denigration |
| 2020-047 | Ekalgadda | Radio Virsa NZ | Dasam Granth Da Sach | Host made unsubstantiated comments about historical event, allegedly causing disharmony between Sikhs and Hindus | Accuracy |
| 2020-048 | Beach | Radio New Zealand Ltd | Nine to Noon | Reading of 'controversial' novel 'My Name was Judas' was offensive to Christians and Christian beliefs | Good Taste and Decency, Discrimination and Denigration, Balance |
| 2020-049A | Honour the Maunga | Radio New Zealand Ltd | RNZ News Bulletins 5-7pm 15 April 2020 | Items reporting Honour the Maunga's alleged breach of COVID lockdown rules allegedly inaccurate, unfair and unbalanced | Fairness, Balance, Accuracy |
| 2020-049B | Honour the Maunga | Radio New Zealand Ltd | Morning Report – 16 April 2020 | Items reporting Honour the Maunga's alleged breach of COVID lockdown rules allegedly inaccurate, unfair and unbalanced | Fairness, Balance, Accuracy |
| 2020-049C | Honour the Maunga | Radio New Zealand Ltd | Morning Report – 17 April 2020 | Items reporting Honour the Maunga's alleged breach of COVID lockdown rules allegedly inaccurate, unfair and unbalanced | Fairness, Balance, Accuracy |
| 2020-049D | Honour the Maunga | Radio New Zealand Ltd | The World at 5 – 19 April 2020 | Items reporting Honour the Maunga's alleged breach of COVID lockdown rules allegedly inaccurate, unfair and unbalanced | Fairness, Balance, Accuracy |
| 2020-050 | McGovern | MediaWorks TV Ltd | Rebuilding Paradise with Paul Henry | Paul Henry encouraged non-compliance with Director-General of Health directions during declared health emergency | Law and Order, Balance, Fairness, Accuracy, Programme Information |
| 2020-054 | Christoforou | Al Jazeera Media Network | Western Thrace, Contested Space | Greece allegedly portrayed in a negative, one-sided manner in documentary examining lives of ethnic Turks living in Western Thrace region | Accuracy, Balance, Fairness, Discrimination and Denigration |
| 2020-055 | Francis | Television New Zealand Ltd | My Life is Murder | Use of the "f word" without a warning for offensive language | Good Taste and Decency |
| 2020-056 | Right to Life NZ | Radio New Zealand Ltd | Checkpoint | Coverage of Select Committee report on Abortion Legislation Bill allegedly unbalanced, unfair, and discriminatory against unborn children | Balance, Fairness, Discrimination and Denigration |
| 2020-058 | Moselen | Television New Zealand Ltd | Have You Been Paying Attention? | Comedy game show depicting Donald Trump wearing KKK attire was highly offensive, inaccurate and incited racial tension | Good Taste and Decency, Discrimination and Denigration, Accuracy |
| 2020-062 | O'Brien | MediaWorks TV Ltd | NewsHub Live at 6pm | Item canvassing public opinion of Simon Bridges visually displayed the word 'dickhead' onscreen | Good Taste and Decency |

| Decision Number | Complainant | Broadcaster | Programme | Nature of Complaint | Standards Complained Under |
|-----------------|--------------------------|----------------------------|--|--|---|
| 2020-064A | Purchase | Television New Zealand Ltd | Leaving Neverland Part 1 – 13 January 2020 | Two-part documentary concerning sexual abuse allegations against Michael Jackson allegedly misleading and portrayed unproven details as fact | Good Taste and Decency, Balance, Accuracy, Discrimination and Denigration, Fairness |
| 2020-064B | Purchase | Television New Zealand Ltd | Leaving Neverland Part 2 – 14 January 2020 | Two-part documentary concerning sexual abuse allegations against Michael Jackson allegedly misleading and portrayed unproven details as fact | Good Taste and Decency, Balance, Accuracy, Discrimination and Denigration, Fairness |
| 2020-067A | Tinsley | Radio New Zealand Ltd | Morning Report – 21 May 2020 | Items failed to disclose political commentator Matthew Hooten's conflict of interest following engagement of his services by Todd Muller (National) | Accuracy, Balance, Fairness |
| 2020-067B | Tinsley | Radio New Zealand Ltd | Morning Report – 22 May 2020 | Items failed to disclose political commentator Matthew Hooten's conflict of interest following engagement of his services by Todd Muller (National) | Accuracy, Balance, Fairness |
| 2020-067C | Tinsley | Radio New Zealand Ltd | MediaWatch – 24 May 2020 | Items failed to disclose political commentator Matthew Hooten's conflict of interest following engagement of his services by Todd Muller (National) | Accuracy, Balance, Fairness |
| 2020-068 | Davidge | MediaWorks TV Ltd | The Project | Comedic segment comparing politicians' reaction to the question 'is Donald Trump racist?' allegedly unfair to Todd Muller | Fairness, Accuracy, Balance |
| 2020-069 | Morgenster | Radio New Zealand Ltd | Checkpoint | Item reporting attacks on 5G towers and link with conspiracy theories allegedly inaccurate and unbalanced | Accuracy, Balance |
| 2020-070 | Gould | Radio New Zealand Ltd | RNZ News | Coverage of cell tower fires allegedly sensationalised and should have referred to peaceful opposition to 5G | Balance |
| 2020-072 | Spring | Radio New Zealand Ltd | RNZ News | Inaccurate report on Black Lives Matter 'peaceful' protest and policewoman 'falling off' her horse | Accuracy, Balance, Fairness, Law and Order, Discrimination and Denigration |
| 2020-073 | Hutchinson | Television New Zealand Ltd | 1 News | Item reporting Donald Trump's comments in context of police brutality in USA allegedly inaccurate and denigrated Mr Trump | Accuracy, Fairness |
| 2020-075 | Stopford | Radio New Zealand Ltd | The Panel | Interview with professor about effects of cannabis on lungs allegedly unbalanced and inaccurate, in lead-up to cannabis referendum 2020 | Accuracy, Balance |
| 2020-076 | Decke | Discovery NZ Ltd | The AM Show | Judith Collins suggested fellow interviewee Willy Jackson should stop talking or she would give him a bruised nose; allegedly offensive to male victims of domestic violence | Violence |
| 2020-077 | Māori Television Service | Television New Zealand Ltd | 1 News | Item concerning Māori Television online COVID-19 programme Tapatahi allegedly inaccurate and unfair to MTS | Accuracy, Fairness |

| Decision Number | Complainant | Broadcaster | Programme | Nature of Complaint | Standards Complained Under |
|-----------------|-------------------------------|----------------------------|------------------------------------|--|---|
| 2020-078A | Croft | Radio New Zealand Ltd | Morning Report | References to 'border botch-up' in relation to Government's management of COVID-19 allegedly inaccurate and unbalanced | Balance, Accuracy |
| 2020-078B | Croft | Radio New Zealand Ltd | Focus on Politics | References to 'border botch-up' in relation to Government's management of COVID-19 allegedly inaccurate and unbalanced | Balance, Accuracy |
| 2020-080 | Filmer | MediaWorks Radio Ltd | The Rock Drive with Jay and Dunc | Accent and pronunciation used in parody of song about Waitara denigrated Māori and Pacific Islanders | Discrimination and Denigration |
| 2020-081 | Jefferies | Television New Zealand Ltd | Seven Sharp | Language used by eye witness describing a tornado and thunderstorm 'appalling' and unsuitable for children | Good Taste and Decency |
| 2020-082 | KG | Māori Television Service | Te Ao with Moana | Portrayal of interviewee in relation to incident at police station inaccurate and unbalanced | Accuracy, Balance |
| 2020-083 | Cohen | MediaWorks Radio Ltd | The Sean Plunket Working Group | Co-host used the f-word on air and another called for 'prison camps to help solve NZ's current problems' | Good Taste and Decency (one aspect action taken) |
| 2020-084 | McDonald | Discovery NZ Ltd | NewsHub Live at 6pm | Statistics given about a drug used to successfully treat some COVID-19 patients allegedly inaccurate | Accuracy |
| 2020-085 | Pascoe | MediaWorks TV Ltd | NewsHub Nation | Reporter's reference to Todd Muller as 'this dude' was in bad taste, unbalanced, unfair and sexist | Good Taste and Decency, Fairness, Balance |
| 2020-086 | Lewis | Television New Zealand Ltd | Seven Sharp | Comedic segment in which reporter pretended to eat cigarettes was inappropriate for children | Children's Interests |
| 2020-087 | Maksimovic | Television New Zealand Ltd | Breakfast | John Campbell called Novak Djokovic a 'dick' | Good Taste and Decency |
| 2020-089 | Singh | NZME Radio Ltd | Kerre McIvor Mornings | Host was 'personally vindictive' towards a caller, criticising his position on the Government's COVID-19 response | Good Taste and Decency |
| 2020-090 | Pascoe | Television New Zealand Ltd | Q+A | Todd Muller interview on Q+A allegedly discriminatory | Good Taste and Decency, Discrimination and Denigration, Balance, Accuracy, Fairness |
| 2020-091A | Bennett | Television New Zealand Ltd | The Hotel Inspector – 11 July 2020 | Use of the 'f-word' in two episodes unsuitable at 7.30pm during children's viewing time | Good Taste and Decency, Children's Interests |
| 2020-091B | Bennett | Television New Zealand Ltd | The Hotel Inspector – 18 July 2020 | Use of the 'f-word' in two episodes unsuitable at 7.30pm during children's viewing time | Good Taste and Decency, Children's Interests |
| 2020-092 | Bruce-Phillips | Television New Zealand Ltd | Shortland Street | Use of 'Jesus' as an exclamation disrespected New Zealanders who only use that name in prayer | Good Taste and Decency |
| 2020-093 | Walker | Television New Zealand Ltd | 1 News | Vox-pops regarding David Clark's resignation allegedly misrepresented complainant's responses | Accuracy |
| 2020-094 | End of Life Choice Society NZ | MediaWorks TV Ltd | The Project | Interview with author of book, The Final Choice, about assisted dying and referendum on End of Life Choice Act allegedly biased and inaccurate | Accuracy, Balance |

| Decision Number | Complainant | Broadcaster | Programme | Nature of Complaint | Standards Complained Under |
|-----------------|-------------------------------|----------------------------|----------------------------------|---|---|
| 2020-095 | End of Life Choice Society NZ | Radio New Zealand Ltd | Sunday Morning | Interview with author of book, The Final Choice about assisted dying and referendum on End of Life Choice Act; allegedly unbalanced and inaccurate | Balance, Accuracy |
| 2020-096 | Stein | Discovery NZ Ltd | NewsHub Live at 6pm | Reporter's reference to 'the heebies' in question put to Paula Bennett allegedly offensive and anti-Semitic | Good Taste and Decency, Discrimination and Denigration |
| 2020-097 | Kean | Radio New Zealand Ltd | The Panel | Panelist's graphic description of 'murderous fantasies' about an individual who 'escaped' a managed isolation facility advocated violence | Violence, Law and Order, Balance |
| 2020-098 | Dawson | MediaWorks TV Ltd | NewsHub Live at 6pm | Footage of UFC fight and injuries should have been preceded by a warning | Children's Interests, Violence |
| 2020-100 | Drinnan | MediaWorks TV Ltd | NewsHub Nation | Comments linking New Conservative Party with white supremacists allegedly inaccurate, unfair and denigrated the Party | Fairness, Accuracy, Discrimination and Denigration |
| 2020-101A | Godinet | NZME Radio Ltd | Kerre McIvor Mornings | Hosts comment, 'chances are we've already had COVID in the community' allegedly inaccurate | Accuracy |
| 2020-101B | Kay | NZME Radio Ltd | Kerre McIvor Mornings | Host's comments amounted to scaremongering and encouraged distrust of Government in relation to COVID-19 response | Accuracy, Balance, Good Taste and Decency, Law and Order, Fairness |
| 2020-102 | McDonald | Discovery NZ Ltd | NewsHub Live at 6pm | Interview with two 'dare-devils' who engage in 'roof-topping' promoted dangerous behaviour | Law and Order, Children's Interests, Good Taste and Decency, Alcohol, Balance |
| 2020-103 | Bowkett | Discovery NZ Ltd | NewsHub Live at 6pm | Question 'How can anyone trust anything that you say?' put to Director-General of Health 'inherently disrespectful and openly offensive' | Fairness, Accuracy, Balance, Discrimination and Denigration |
| 2020-106 | Mullin | NZME Radio Ltd | Saturday Mornings with Jack Tame | Song broadcast on Newstalk ZB contained four instances of the 'f-word', censored so the word was partially silenced | Good Taste and Decency, Children's Interests |
| 2020-107 | Collier | Radio New Zealand Ltd | RNZ News | Comment, 'the party is reeling', regarding resignation of National Party MPs was unnecessary editorial comment that should not have been in a news item | Accuracy |
| 2020-108 | Judge | Television New Zealand Ltd | New Zealand Hunter Adventures | Programme showed graphic and gratuitous violence against animals | Good Taste and Decency, Children's Interests, Violence |
| 2020-109 | Pearce | NZME Radio Ltd | Mike Hosking Breakfast | Host's comments allegedly inaccurate and misleading by suggesting Prime Minister was encouraging COVID-19 testing to scare the public and as a political ploy | Accuracy |
| 2020-110 | Cable | Television New Zealand Ltd | 1 News | Reporter allegedly aggressive and unfair to Nick Smith in interview about Māori electoral roll | Fairness, Balance, Discrimination and Denigration |

| Decision Number | Complainant | Broadcaster | Programme | Nature of Complaint | Standards Complained Under |
|-----------------|--------------------------------------|----------------------------|-------------------------------------|---|--|
| 2020-111A | The NZ Forest Owners Association Inc | Discovery NZ Ltd | Newshub Live at 6pm | Items investigating impact of carbon farming on East Coast of North Island allegedly unbalanced and inaccurate | Balance, Accuracy |
| 2020-111B | The NZ Forest Owners Association Inc | Discovery NZ Ltd | Newshub Live at 6pm | Items investigating impact of carbon farming on East Coast of North Island allegedly unbalanced and inaccurate | Balance, Accuracy |
| 2020-112 | Ance | Television New Zealand Ltd | 1 News | Statement, 'One forecast suggests the global population of emperors [penguins] could crash by half by the end of this century' inaccurate and based on unproven science | Accuracy, Balance, |
| 2020-113 | Holswich | Discovery NZ Ltd | Newshub Live at 6pm | Item stating the White House had reportedly asked to add Donald Trump's face to Mt Rushmore allegedly fake news | Accuracy |
| 2020-116 | Taxpayers' Union Inc | MediaWorks TV Ltd | Labour Party election advertisement | Phrase 'we'll... make apprenticeships free' inaccurate as paid for by taxpayers, not 'free' | Election Programmes Subject to Other Standards (Accuracy) |
| 2020-118 | Mckane | Television New Zealand Ltd | House Rules | Language used including 'oh my god', 'bloody' and 'holy crap' was offensive to Christians | Good Taste and Decency |
| 2020-120 | Hector | Discovery NZ Ltd | The Project | Host's statement about COVID case numbers in Sweden allegedly inaccurate | Accuracy |
| 2020-121 | Foster | Television New Zealand Ltd | 1 News | Item reporting scientists' forecast polar bears could be almost extinct by 2100 allegedly inaccurate | Accuracy, Balance, Programme Information |
| 2020-122 | Fransen | Discovery NZ Ltd | 7 Days | Repetitive use of the 'f-word' inappropriate for broadcast at 8.30pm when children may be exposed to it | Good Taste and Decency, Children's Interests |
| 2020-123A | Tang | NZME Radio Ltd | Mike Hosking Breakfast | Host's interview with Prime Minister about extending Auckland lockdown including comment 'caught with your pants down' was rude, unprofessional and disrespectful | Good Taste and Decency, Balance, Fairness |
| 2020-123B | Downes | NZME Radio Ltd | Mike Hosking Breakfast | Host's interview approach was rude and divisive, based on hearsay, unbalanced and unfair to the Prime Minister | Good Taste and Decency, Balance, Fairness, Accuracy |
| 2020-123C | Massie | NZME Radio Ltd | Mike Hosking Breakfast | Host's interview with Prime Minister was aggressive and biased towards right-wing politics | Balance |
| 2020-123D | Penning | NZME Radio Ltd | Mike Hosking Breakfast | Host saying to the Prime Minister she was 'caught with your pants down' was rude, disrespectful and misogynistic | Good Taste and Decency, Discrimination and Denigration |
| 2020-123E | Maltby | NZME Radio Ltd | Mike Hosking Breakfast | Host's interview with Prime Minister lacked respect and decency, was unfair and unsuitable for children listening | Good Taste and Decency, Balance, Fairness, Discrimination and Denigration, Children's Interests, |

| Decision Number | Complainant | Broadcaster | Programme | Nature of Complaint | Standards Complained Under |
|-----------------|-------------|----------------------------|-------------------------------------|--|--|
| 2020-124 | Singh | Radio Virsa NZ | Dasam Granth Da Sach | Host made disparaging and offensive comments about a well-known female Sikh preacher | Good Taste and Decency, Children's Interests, Discrimination and Denigration, Violence, Privacy, Fairness |
| 2020-125 | Foster | Radio New Zealand Ltd | Midday Report | Item reporting scientists warn polar bears could be extinct by end of century allegedly inaccurate | Accuracy, Balance, Programme Information |
| 2020-127 | Sime | Television New Zealand Ltd | Labour Party election advertisement | Phrase 'we went hard and early to fight COVID' allegedly inaccurate | Election Programmes Subject to Other Standards (Accuracy); Election Programme Advocacy – Distinguishing Factual Information from Opinion or Advocacy |
| 2020-128 | McInroe | Television New Zealand Ltd | 1 News | Item did not properly refer to Donald Trump as 'The President' which was derogatory and biased in favour of Democrats | Fairness, Accuracy, Good Taste and Decency, Discrimination and Denigration |
| 2020-129 | Joseph | Television New Zealand Ltd | Seven Sharp | Images of explosion in Beirut treated inappropriately through inclusion in humorous segment | Good Taste and Decency, Discrimination and Denigration |
| 2020-130 | White | Television New Zealand Ltd | 1 News | Item reporting on shooting of Jacob Blake included false statements and omitted relevant information | Accuracy, Balance, Fairness |
| 2020-131 | McDonald | Discovery NZ Ltd | NewsHub Live at 6pm | Item describing a new solar paint product as potentially '160 times less' expensive than solar panels should have said '60 percent less' | Accuracy |
| 2020-132 | Lange | MediaWorks TV Ltd | Labour Party election advertisement | Footage of person using a hand-held grinder without a guard contrary to health and safety guidelines and promoted poor industrial practice | Election Programmes Subject to Other Codes (Law and Order, Good Taste and Decency, Accuracy) |
| 2020-133 | Cowie | Radio New Zealand Ltd | Morning Report | Interviewer displayed unequal treatment and allocation of time between Prime Minister and opposition finance spokesperson | Balance, Fairness |
| 2020-134 | Anderson | Māori Television Service | Te Ao with Moana | References to Advance NZ/New Zealand Public Party co-leader Billy Te Kahika spreading misinformation allegedly and conspiracy theories unbalanced, inaccurate and unfair | Balance, Accuracy, Fairness |
| 2020-136 | Hoare | Discovery NZ Ltd | NewsHub Live at 6pm | Description of Prince Charles' 'slush-fund' allegedly inaccurate and suggested illegal practices | Accuracy, Good Taste and Decency, Balance |
| 2020-137 | Newton | Television New Zealand Ltd | Q+A | Interview with Winston Peters on a broad range of topics allegedly biased, unbalanced and unfair | Fairness, Balance |
| 2020-139 | Dick | Television New Zealand Ltd | Breakfast | Host's references to Donald Trump Jr as a 'dick' allegedly denigrated those who share the complainant's surname and encouraged ridicule of them | Good Taste and Decency, Children's Interests, Discrimination and Denigration |

| Decision Number | Complainant | Broadcaster | Programme | Nature of Complaint | Standards Complained Under |
|-----------------|------------------|----------------------------|------------------------------------|---|---|
| 2020-140 | Garbutt | Radio New Zealand Ltd | Morning Report | Interview with Judith Collins allegedly unprofessional and biased | Fairness, Balance, Discrimination and Denigration, Accuracy |
| 2020-141 | Te Whata | MediaWorks Radio Ltd | Magic Afternoons with Sean Plunket | Host mocked God and the Christian faith which was offensive to Christians | Good Taste and Decency, Discrimination and Denigration, Fairness, Violence, Accuracy, Balance |
| 2020-142 | Allison | Discovery NZ Ltd | The AM Show | Use of the word 'wanker' to describe people purchasing expensive sandwiches was offensive | Good Taste and Decency |
| 2020-143 | Wright | Discovery NZ Ltd | NewsHub Nation | Poll results on support for Auckland Central candidates allegedly misleading as excluded undecided voters | Accuracy |
| 2020-144 | Markula | MediaWorks Radio Ltd | The Ryan Bridges Show | Interview with WHO representative allegedly inaccurate regarding Sweden's approach to COVID-19 and mask-wearing and the interviewee's position | Accuracy, Good Taste and Decency, Balance, Fairness |
| 2020-145 | Smith | Television New Zealand Ltd | Shortland Street | Scenes of a man injecting another against his will, removing one of his organs, then drinking alcohol from a glass with a bloodied glove inappropriate for the timeslot | Good Taste and Decency, Children's Interests |
| 2020-146 | Frewen | Television New Zealand Ltd | Q+A | Interview with Winston Peters on a range of topics allegedly unfair to him by not giving him advance notice | Fairness |
| 2020-147 | Frazer | Television New Zealand Ltd | Leaders' Debate | Editorial treatment including camera angles was unfair and discriminatory, in favour of Judith Collins | Discrimination and Denigration, Balance, Fairness |
| 2020-148 | Real Nappies Ltd | Television New Zealand Ltd | Fair Go | Item about flushable nappy liners allegedly inaccurate, unbalanced, breached privacy and unfair to complainant's business | Accuracy, Fairness, Privacy, Balance |
| 2020-149 | PK | Television New Zealand Ltd | 1 News | Reference to New Conservative policy of 'repealing gay marriage' allegedly inaccurate | Accuracy |
| 2020-150 | Morton | Radio New Zealand Ltd | Morning Report | Host's remark during party debate that an ACT Party policy 'smacks of eugenics' was offensive, biased, inaccurate and unfair | Good Taste and Decency, Balance, Accuracy, Fairness |
| 2020-151 | Watson | Television New Zealand Ltd | 1 News | Report of shift in poll results was misleading without referring to margin of error | Accuracy |
| 2020-152 | Julian | Discovery NZ Ltd | NewsHub Live at 6pm | Item summarising latest election poll results should have been tagged as 'opinion' | Accuracy |
| 2020-153A | Andrews | Radio New Zealand Ltd | Morning Report | Reporting on misleading referendum ads posted on Facebook was inaccurate and unfair to lobby group Make It Legal | Accuracy |
| 2020-153B | Murray | Radio New Zealand Ltd | Morning Report | Reporting on misleading referendum ads posted on Facebook was inaccurate and unfair to lobby group Make It Legal | Accuracy, Fairness |

| Decision Number | Complainant | Broadcaster | Programme | Nature of Complaint | Standards Complained Under |
|-----------------|--------------------------------|----------------------------|---------------------|---|--|
| 2020-153C | Andrews | Radio New Zealand Ltd | Midday Report | Later item on misleading referendum ads including comment from Make it Legal was insufficient to remedy morning items | Accuracy |
| 2020-153D | Murray | Radio New Zealand Ltd | Midday Report | Later item on misleading referendum ads including comment from Make it Legal was insufficient to remedy morning items | Accuracy, Fairness |
| 2020-154 | Lobb | Television New Zealand Ltd | 1 News at Midday | Item covering US presidential election allegedly unbalanced by featuring Joe Biden's campaign and supporters but not Donald Trump's | Balance |
| 2020-156 | Gibbs | Radio New Zealand Ltd | Morning Report | Item misrepresented soil contamination levels at Paritutu, New Plymouth | Accuracy, Balance, Fairness |
| 2020-157 | Shepherd | Television New Zealand Ltd | 1 News | Use of Vote Compass tool to make generalisations about New Zealand public's support for euthanasia allegedly misleading | Accuracy |
| 2020-159 | Hall | Discovery NZ Ltd | The Project | Reference to Government borrowing from its own Reserve Bank allegedly inaccurate | Accuracy |
| 2020-160 | Perrott | Television New Zealand Ltd | 1 News | Item on residents' actions to curb erosion on the West Coast inaccurately referred to Granity, rather than Hector | Accuracy |
| 2020-161 | Wilding | Discovery NZ Ltd | The Project | Guest's comments the Green Party has done nothing to save native trees in the last three years allegedly inaccurate and unfair | Accuracy, Fairness, Programme Information |
| 2020-162 | Wilson Parking New Zealand Ltd | Television New Zealand Ltd | Seven Sharp | Item covering dispute between carpark customer and Wilson Parking allegedly misrepresented consumer rights and unfair to Wilson Parking | Accuracy, Fairness |
| 2020-164 | NH | Radio Virsa NZ | Asliyat | Host disclosed private information about complainant's son | Privacy |
| 2020-165 | McCaughan | Discovery NZ Ltd | Newshub Live at 6pm | Use of the phrase 'pissed off' unacceptable in a news item and when children could be watching | Good Taste and Decency, Children's Interests |
| 2020-166 | McCaughan | Discovery NZ Ltd | Newshub Live at 6pm | Item three days before election reported NZ First staff's predicted 'demise' of Winston Peters; allegedly unbalanced and not impartial | Balance, Fairness |
| 2020-168 | Ward | Television New Zealand Ltd | PARAMEDICS | Use of 'f-word' twice, shown uncensored in subtitles was inappropriate | Good Taste and Decency |
| 2020-169 | Laven | Radio New Zealand Ltd | Morning Report | Blaming 'masculinity' and 'toxic masculinity' for high assault rates in Wellington denigrated men | Discrimination and Denigration |
| 2020-171 | Barron | Radio New Zealand Ltd | Saturday Morning | Interview with COVID-19 expert normalised stigmatisation of Chronic Fatigue Syndrome | Discrimination and Denigration |
| 2020-172 | Hapeta | Television New Zealand Ltd | 1 News | Inaccurate to describe DLT as co-writer of song 'E Tū' (complainant is 'main composer' of the song) | Accuracy |

| Decision Number | Complainant | Broadcaster | Programme | Nature of Complaint | Standards Complained Under |
|-----------------|-------------|----------------------------|---------------------------|--|---|
| 2020-173A | Povey | Television New Zealand Ltd | 1 News | Items referring to Joe Biden as 'President-Elect' allegedly inaccurate, unbalanced and unfair to Donald Trump | Accuracy, Balance, Fairness |
| 2020-173B | Povey | Television New Zealand Ltd | 1 News – 12 November 2020 | Items referring to Joe Biden as 'President-Elect' allegedly inaccurate, unbalanced and unfair to Donald Trump | Accuracy, Balance, Fairness |
| 2020-173C | Povey | Television New Zealand Ltd | 1 News – 13 November 2020 | Items referring to Joe Biden as 'President-Elect' allegedly inaccurate, unbalanced and unfair to Donald Trump | Accuracy, Balance, Fairness |
| 2020-173D | Povey | Television New Zealand Ltd | 1 News – 14 November 2020 | Items referring to Joe Biden as 'President-Elect' allegedly inaccurate, unbalanced and unfair to Donald Trump | Accuracy, Balance, Fairness |
| 2020-173E | Povey | Television New Zealand Ltd | 1 News – 15 November 2020 | Items referring to Joe Biden as 'President-Elect' allegedly inaccurate, unbalanced and unfair to Donald Trump | Accuracy, Balance, Fairness |
| 2020-174 | WX | NZME Radio Ltd | Fletch, Vaughan and Megan | Hosts joking about pet pig sharing name with prominent Nazi figure contributed to anti-Semitism | Discrimination and Denigration |
| 2020-175 | Poll | Discovery NZ Ltd | Million Dollar Listing LA | Use of language such as 'pissed off' and 'bitch' unacceptable in G programme on Sunday afternoon | Good Taste and Decency, Children's Interests |
| 2020-176A | Johnson | Radio New Zealand Ltd | Saturday Morning | Host's and interviewee's use of the term 'TERF' (trans exclusionary radical feminist) encouraged discrimination against women | Discrimination and Denigration |
| 2020-176B | MacKinnon | Radio New Zealand Ltd | Saturday Morning | Host's and interviewee's use of the term 'TERF' (trans exclusionary radical feminist) encouraged discrimination against women | Discrimination and Denigration |
| 2020-177A | Wong | Television New Zealand Ltd | 1 News | Reference to Proud Boys as 'white supremacist' allegedly inaccurate | Accuracy |
| 2020-177B | Soper | Television New Zealand Ltd | 1 News | Item incorrectly stated Joe Biden was 'President-Elect' and Proud Boys are 'white supremacist' | Accuracy, Balance |
| 2020-178 | Catto | Television New Zealand Ltd | Taskmaster NZ | Wastage of food and playing with food in game show was offensive and disrespected tikanga | Good taste and decency |
| 2021-001 | Wilton | Discovery NZ Ltd | Aotearoa Music Awards | Use of the phrase 'thank f***ing Christ' was highly offensive even after 8.30pm | Good Taste and Decency |
| 2021-002 | Egan | Discovery NZ Ltd | Newshub Nation | Interview regarding claims of new evidence regarding survivability in Pike River mine explosion allegedly inaccurate and unsupported by evidence | Balance, Accuracy, Good Taste and Decency |
| 2021-003 | Connelly | Television New Zealand Ltd | 1 News | Images included in item on child poverty poorly portrayed those living in poverty | Discrimination and Denigration |
| 2021-004 | McDonald | Discovery NZ Ltd | Promo for Taranaki Hard | Promo depicted 'juvenile behaviour', was 'promoting lawlessness' and was 'socially irresponsible' | Law and Order, Good Taste and Decency, Children's Interests |
| 2021-005 | McDonald | Discovery NZ Ltd | Newshub Live at 6pm | Description of 'a one in one hundred year storm' was inaccurate | Accuracy |
| 2021-006 | O'Brien | Discovery NZ Ltd | Newshub Live at 6pm | Reference to Iran's president as 'Iran's dictator' allegedly inaccurate | Accuracy |

| Decision Number | Complainant | Broadcaster | Programme | Nature of Complaint | Standards Complained Under |
|-----------------|----------------------------|----------------------------|---------------------------------------|---|--------------------------------|
| 2021-010 | Pickford | NZME Radio Ltd | Jono and Ben | Comment 'they're procreating faster than a solo mother in Nelson' offensive and discriminatory | Discrimination and Denigration |
| 2021-012 | Alexander | Television New Zealand Ltd | 1 News | Item on controversial wall-hanging in pub unnecessarily displayed the 'n-word' onscreen a number of times | Good Taste and Decency |
| 2021-013 | Frost | NZME Radio Ltd | Overnight Talk with Bruce Russell | Host's comments on outcome of US election allegedly biased and inaccurately suggested Donald Trump was defrauded of votes | Fairness, Balance |
| 2021-014 | Gates | Radio New Zealand Ltd | Midday Report | Item reporting boost in Kiwisaver funds allegedly misleading and unfair to some Kiwisaver providers by not disclosing parameters of survey | Accuracy, Fairness |
| 2021-016 | Moir | Television New Zealand Ltd | Best Foods Christmas Comedy Gala Show | Offensive language including 'f-word' and 'asshole' was inappropriate especially during school holidays when children stay up later | Good Taste and Decency |
| 2021-020 | Kirke | Discovery NZ Ltd | The AM Show | Comedy skit 'stage-managing the COVID-19 media update' suggested English greeting following te reo Māori greeting was for 'racists tuning in' | Discrimination and Denigration |
| 2021-021 | Vernall | NZME Radio Ltd | Bree and Clint | 'Tradie vs Lady' segment encouraged discrimination against women | Discrimination and Denigration |
| 2021-025 | Wellington Palestine Group | Television New Zealand Ltd | 1 News | Reference to Israel's international airport allegedly inaccurately suggested Bethlehem is in Israel | Accuracy |
| 2021-047 | TC | Discovery NZ Ltd | David Lomas Investigates | Disclosing complainant's address and footage of her entrance way breached her privacy | Privacy |

Declined to determine

Under section 11 of the Broadcasting Act 1989, the BSA may decline to determine a complaint if it considers that: a) the complaint is frivolous, vexatious or trivial; or b) in all the circumstances of the complaint, it should not be determined. If the Authority declines to determine a complaint under section 11(a), the Authority may make an order of costs against the complainant in accordance with the order provisions in section 16(2)(a) of the Act.

| Decision Number | Complainant | Broadcaster | Programme | Nature of Complaint | Standards Complained Under | Reason |
|-----------------|----------------|-----------------------|---------------------|---|--|-----------------------------------|
| 2020-012 | Swath, Parmjot | Radio Virsa NZ | Chitti Seonk | Radio hosts used derogatory language to talk about the complainant and his family, and discriminated against Punjabi in North America | Good Taste and Decency, Discrimination and Denigration | s11(b) – in all the circumstances |
| 2020-018A | Terry, Robert | Radio New Zealand Ltd | Five O'Clock Report | Interview with then-Leader of the Opposition Simon Bridges required balance; broadcaster did not determine complaint | Balance | s11(b) – in all the circumstances |

| Decision Number | Complainant | Broadcaster | Programme | Nature of Complaint | Standards Complained Under | Reason |
|-----------------|------------------|----------------------------|---------------------------------|---|---|---|
| 2020-018B | Terry, Robert | Radio New Zealand Ltd | Morning Report | Interview with then-Leader of the Opposition Simon Bridges required balance; broadcaster did not determine complaint | Balance | s11(b) – in all the circumstances |
| 2020-059 | Swatch, Parmjot | Radio Virsa NZ | Bhakde Masle | Host allegedly made false and misleading comments about the complainant | Accuracy | s11(b) – in all the circumstances |
| 2020-060 | Abey-Koch, Louis | Radio New Zealand Ltd | RNZ News Bulletin | RNZ failed to broadcast the whole of the Director-General of Health's briefing one day during the COVID-19 lockdown period despite its importance | Programme Information | s11(b) – in all the circumstances |
| 2020-061 | Makiri, Stephen | NZME Radio Ltd | The Country Radio Show | 'Matamata' mispronounced | Discrimination and Denigration, Accuracy | s11(b) – in all the circumstances |
| 2020-079 | Yang, Helena | NZME Radio Ltd | Hauraki Drive with Thane Kirby | Host allegedly suggested using COVID-19 contact-tracing details to track down 'extremely attractive women' | Good Taste and Decency | s11(b) – in all the circumstances (recording unavailable) |
| 2020-115A | McDonald, Donald | Discovery NZ Ltd | Newshub Live at 6pm | Complaint did not clearly explain why particular broadcast content breached standards | Alcohol, Balance, Accuracy | s11(b) – in all the circumstances |
| 2020-115B | McDonald, Donald | Discovery NZ Ltd | Promo for The AM Show | Complaint did not clearly explain why particular broadcast content breached standards | Good Taste and Decency, Children's Interests, Violence, Alcohol, Accuracy | s11(b) – in all the circumstances |
| 2020-115C | McDonald, Donald | Discovery NZ Ltd | Newshub Live at 6pm | Complaint did not clearly explain why particular broadcast content breached standards | Good Taste and Decency, Programme Information, Children's Interests, Violence | s11(b) – in all the circumstances |
| 2020-135 | KS | Television New Zealand Ltd | 1 News | Use of te reo Māori across various broadcasts breached standards | Accuracy, Discrimination and Denigration | s11(b) – in all the circumstances |
| 2020-158 | Vorwerk, Sigrid | Discovery NZ Ltd | Newshub Live at 6pm | Use of te reo Māori in news broadcasts | Balance | s11(b) – in all the circumstances |
| 2021-009A | Parvomai, Iskra | Radio New Zealand Ltd | Promo for Nights with Karyn Hay | Teaser for interview incorrectly pronounced 'Rhondda' | Accuracy | s11(a) – trivial |
| 2021-009B | Parvomai, Iskra | Radio New Zealand Ltd | Checkpoint | Item wrongly referred to England being part of the OECD rather than the UK | Accuracy | s11(a) – trivial |

Other interlocutory decisions

Other decisions record on interlocutory matters.

| Decision Number | Complainant | Broadcaster | Programme | Nature of Complaint | Finding |
|-----------------|----------------|----------------------|--|---|------------------------------------|
| ID2021-015 | McAulay, Jamie | MediaWorks Radio Ltd | Magic Mornings with John Banks (in for Peter Williams) | Interlocutory decision ordering broadcaster to supply recording of full broadcast | Order to supply broadcast material |

Te Mana Whanonga Kaipāho
Broadcasting Standards Authority

Level 2, 119 Ghuznee Street
PO Box 9213, Wellington 6141, New Zealand

T: 04 382 9508 FREEPHONE: 0800 366 996
F: 04 382 9543 E: info@bsa.govt.nz

www.bsa.govt.nz