

BBC MEDIA ACTION (INDIA) LIMITED

England & Wales · Charity number 1121665

Details

Other names	BBC WST LIMITED
Status	Registered
Legal form	Charitable company
Company number	02746733
Registered	2007-11-22
Register	View on the Charity Commission register

Contact

Address	British Broadcasting Corporation Wogan House Portland Place London W1A 1AA
Phone	07753302850
Email	media.action@bbc.co.uk
Website	www.bbcmediaaction.org

Activities

Objects: 1 THE EDUCATION OF THE PUBLIC IN THE ARTS AND SCIENCES INCLUDING HEALTH, LAW, SOCIAL POLICY, PUBLIC ADMINISTRATION, HISTORY, POLITICS, ECONOMICS, ENVIRONMENTAL PROTECTION, LANGUAGES AND IN THE AVAILABILITY OF EDUCATION, AND IN PARTICULAR THROUGH THE PRODUCTION AND BROADCASTING AND OTHER DISSEMINATION OF EDUCATIONAL FILMS AND RADIO AND TELEVISION PROGRAMMES AND THE PUBLICATION OF OTHER EDUCATIONAL MATERIAL FOR THE BENEFIT OF THE PUBLIC; AND2 THE EDUCATION AND TRAINING OF JOURNALISTS AND ALL OTHERS ENGAGED IN THE BROADCAST MEDIA IN THE PRINCIPLES AND PRACTICE OF JOURNALISM, PROGRAMME PRODUCTION, BROADCASTING AND RELATED MEDIA SKILLS INCLUDING ETHICS AND CODES OF CONDUCT, TECHNICAL PRESENTATION AND WRITING SKILLS, INTERVIEWING TECHNIQUES, PRESS AND NEWS CONFERENCES, RELEVANT LAW AND NEWSROOM ROLES AND RESPONSIBILITIES SO AS TO PROMOTE HIGH STANDARDS OF BALANCE, FAIRNESS, INTEGRITY AND PROFESSIONALISM.

Activities: BBC Media Action (India) Limited uses media and communication to reduce poverty and promote human rights in India, thereby enabling people to build better lives. BBC Media Action (India) Limited is

focusing on health and resilience and humanitarian response issues in India.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, ASIA, AFRICA AND THE MIDDLE EAST.
- India

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£834,167	£834,167	£20,774	0
2024-03-31	£970,395	£970,395	£20,774	20
2023-03-31	£1,565,875	£1,565,875	£20,774	23
2022-03-31	£1,626,178	£1,626,178	£20,774	30
2021-03-31	£1,680,313	£1,680,313	£20,774	31

Trustees

Name	Role	Appointed
Julia Rank		2019-07-22
Lindsey North		2022-05-11

BBC MEDIA ACTION (INDIA) LIMITED

England & Wales - Charity number 1121665

Accounts

BBC MEDIA ACTION (INDIA) LIMITED

ANNUAL REPORT

YEAR ENDED 31 MARCH 2025



B B C

**MEDIA
ACTION**

BBC Media Action (India) Limited is registered in England & Wales under charity commission number 1121665 and company number 02746733. The registered office: Broadcasting House, Portland Place, London W1A 1AA, United Kingdom.

The Trustees are pleased to present their annual report and audited financial statements, including directors' report for the purposes of company law, of BBC Media Action (India) Limited for the year ended 31 March 2025.

IN THIS DOCUMENT

2	Overview
3	Objectives and activities for public benefit
4	How we serve our stakeholders
5	Looking back: Our work in 2024/25
11	Financial review
12	Our organisation
15	Statement of trustees' responsibilities
16	Trustees and advisors
17	Independent auditor's report to the members of BBC Media Action (India) Limited
21	Accounts

OVERVIEW

BBC Media Action (India) Limited (company number 02746733) is a subsidiary company of BBC Media Action, the BBC's international development charity. BBC Media Action (India) Limited is a company limited by shares of which the sole member is BBC Media Action. BBC Media Action (India) Limited was awarded charitable status on 22 November 2007.

BBC Media Action (India) Limited uses the power of media and communication to support people to shape their own lives. Working in partnership with broadcasters, government departments, non-governmental organisations (NGOs) and donors, we provide information, strengthen the capacity of the media and other actors, and stimulate positive change.

Alongside BBC Media Action, our vision is of a world where informed and empowered people live in healthy, resilient and inclusive communities. Our mission is that with our partners, we will reach millions through creative communication and trusted media, helping people have their say, understand their rights, responsibilities and each other, and take action to transform their lives.

Due to increased regulatory and compliance requirements, the Board of Trustees have decided to cease the operations of BBC Media Action (India) Limited, and wind down the charity during 2025/26.

Our parent company, BBC Media Action, intends to continue its work in India, with future activities delivered through partnerships.

This report captures the impact delivered in 2024/25. Our parent company intends that much of this impact will continue through our partners.



We launched the latest phase of our impactful #Invaluables campaign in India, with #WashtheDabba, changing attitudes and building acceptance for Bengaluru's waste-picking community by engaging influencers and the public with creative, engaging digital media.

OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT

The objectives of BBC Media Action (India) Limited are:

- ▶ **The education and training of journalists and all others engaged in the broadcast media** in the principles and practice of journalism, programme production, broadcasting and related media skills, including ethics and codes of conduct, technical presentation and writing skills, interviewing techniques, news conferences, relevant law and newsroom roles and responsibilities, so as to promote high standards of balance, fairness, integrity and professionalism.
- ▶ **Informing the public in the arts and sciences**, including health, law, social policy, public administration, history, politics, economics, environmental protection, languages and in the availability of education, and in particular through the production, broadcasting and other dissemination of educational programming on film, radio and television, mobile and mobile based platforms, “below the line” activities and publication of other educational material for public benefit.

BBC Media Action (India) Limited carries out these objectives by:

- ▶ Delivering projects that transform lives through media – using media and communication to help reduce poverty and support people in understanding their rights.
- ▶ Reaching our target audiences and achieving our objectives through radio and television programmes, digital and social media community outreach, and interpersonal communication. We use a range of programming: drama, podcasts, social media posts, magazine programmes, and public service announcements, among others. We also train journalists, health practitioners, implementation partners, local government officials, and communities we work with.

To progress towards our mission, BBC Media Action (India) Limited works with other development actors, the international development community, and with academic institutions in India and internationally to explore the role of media from a policy perspective. BBC Media Action (India) Limited also works with civil society organisations, local media organisations, state and central government ministries and the private sector.

Our approach to gender is cross-cutting and encompasses all areas of our work, reflecting how we, as an employer, champion diversity and equality, and how we integrate it into our work. Across our themes, we aim to be inclusive and seek to be aware of gender and diversity, and to design and implement our strategies accordingly to reach beneficiaries across India.

The beneficiaries of our work are the audiences who hear, watch or interact with our radio, television, mobile phone and social media outputs. They also include audiences who join our outreach activities, such as street theatre and listeners’ groups, and partners including civil society organisations, media professionals and government departments who receive training and mentoring. In most cases, people receive our services without charge. Occasionally, we charge for a service so that it can continue and be sustainable beyond the life of the project.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the aims and objectives of BBC Media Action (India) Limited and in planning future activities. BBC Media Action (India) Limited is committed to strengthening the media in developing countries and using media and communication to reduce poverty and promote human rights globally.

HOW WE SERVE OUR STAKEHOLDERS

Our board of trustees acts in the way it considers, in good faith, is most likely to enhance our impact for the people we work with, while considering the long-term effect of decisions on our organisation and our stakeholders. Our mission sets out our need to work with partners to reach our audiences.

Our **internal stakeholders** are our employees. Employee engagement is essential to delivering our work successfully. Our employees enjoy opportunities for learning and development through BBC Media Action, the wider BBC, and beyond. All our employees have access to an employee assistance programme. Salaries are competitive with other local non-governmental organisation rates of pay.

Our external stakeholders include:

- ▶ **Our audience members.** Reached directly and through our partners, these are the people who most benefit from our work. Our research into what viewers and listeners need helps inform our work, while our project evaluations ensure we learn from our work and achieve positive impact. We continue to expand and deepen our digital platform work as our audiences' media habits change, while ensuring that we include people who still live in media-dark or media-poor communities. We follow BBC and sector best practices in obtaining consent from anyone who participates in, or features on, our media outputs, and we maintain a strict code of conduct and safeguarding protocol for our staff and partners.
- ▶ **The BBC.** One of our two trustees comes from the BBC, and the other also sits on the board of BBC Media Action. However, while we work to BBC values, we remain separate from BBC News' editorial decision-making policies.
- ▶ **Our partners in project delivery and sector learning.** Partnerships are critical to our success. We work in several project consortia, and we participate in sector collaborations and events. Most of our partners are local NGOs.
- ▶ **Our suppliers.** Our trustees have established procedures to ensure that external suppliers are individually verified to ensure they meet our required health and safety, regulatory and financial security standards.
- ▶ **Our donors.** Our largest donors are the Bill and Melinda Gates Foundation and the H&M Foundation. We are working to diversify our donors and remain committed to delivering high-quality work and reporting on our impact, through events and sector engagement, our website and our social media channels.
- ▶ **Our wider communities and our planet.** Responding to the climate emergency is a growing priority in BBC Media Action India's programme work, reflecting the urgent need for action among the communities we serve, our partners and donors. We also recognise our responsibility to examine the impact of our operations on the environment. With support from the BBC's Sustainability team, we are now measuring our carbon footprint and looking at how we can reduce it to make our operations more sustainable.

LOOKING BACK: OUR WORK IN 2024/25

OUR OBJECTIVES

BBC Media Action (India) Limited worked this year to BBC Media Action's new organisational strategy, focused on delivering impact for a safer, more habitable planet and more inclusive societies. We work in four areas: media development, media content, media policy and media research.

In this strategy, we have fully adopted the BBC values – audiences, creativity, trust, respect, accountability and One BBC – and refreshed our purpose for a fast-changing and increasingly polarised world: working with partners to provide impartial, trustworthy information to people and communities in need so that they can make informed choices to transform their lives.

Our plans are supported by our key enablers:

- ▶ Upskilling our people and partners
- ▶ Leveraging BBC expertise to achieve impact in an increasingly digital world
- ▶ “Walking the talk” in our organisational sustainability
- ▶ Driving a culture of belonging, inclusivity and engagement
- ▶ Increasing our efforts to generate unrestricted income.

Our work in India addresses gender equality, violence against women, social inclusion, action on climate, maternal and child health, and health concerns related to poor sanitation. We are also exploring work to create healthier information environments and dispelling mis- and disinformation.

OUR AIMS AND ACHIEVEMENTS

Our goals for this financial year included:

1. To contribute to BBC Media Action's aim to reach 100 million people around the world each year with our work

An estimated 13 million people were reached across India. Our “Wash the Dabba” campaign reached 3.43 million social media users in Bengaluru with an outdoor reach in the range of 1.43-1.78 million. Several videos created as part of the campaign went viral, with two videos being viewed over 13 million and 4 million times, respectively, on Instagram. A number of clutter-cutting content pieces also went viral, driving the followership of @Invaluables.Bengaluru to reach over 23,000 followers by the end of March 2025.

In addition, our climate podcast, “Cool it Down”, created mass appeal for climate change communication among young Indians, with 595,010 podcast listens from 209,070 listeners across 39 countries.

2. Help to secure our financial future by working closely with our most important donors and supporting efforts to generate unrestricted funding

Our annual income for 2024-25 was £834,167 (2023-24: £970,395). In an extremely challenging funding environment, this year we have supported BBC Media Action's three organisational strategic priorities: develop a bold new organisational strategy, build our unrestricted funding and return our finances to

good health. We are working to develop and scale up existing and new sources of funding, in thematic areas including climate and environmental awareness and action, and the rights of girls and women.

3. Support our global policy and influencing work

As part of the broader work on “Public Interest Media and Healthy Information Environment” being done by BBC Media Action globally, we conducted a small but strategic piece of research in India to highlight critical gaps and opportunities in the country’s evolving media ecosystem. The study gave recommendations on building a healthy information environment at regional and local level through skill development, editorial support, and technology upgrades of local outlets and community radio stations – especially those serving under-represented groups. The growing influence of independent digital creators presents both a challenge and an opportunity. While these creators often lack formal training, they are key to shaping public opinion.

We were also proud this year to support to our visibility and influencing strategy with a number of other events and key moments. We supported a youth-focused essay competition – “Clear Her Path” – led by the World Bank around Women’s Day. The competition reached out to South Asia men and women aged 18-25 to engage them in the issue of women’s economic empowerment in the region, helping raise awareness and facilitate dialogue around the issue while providing substantive opportunities for young people to engage. We helped judge entries and supported the competition with a full-day creative workshop offered as a prize to the winners, who were also awarded a World Bank internship.

To mark International Women’s Day on 8 March 2025, BBC Media Action (India) Limited partnered with the World Bank for a high-profile event – “Spotlight on India” – co-hosted by the Ministry of Women and Child Development. The President of India presided over the gathering, alongside key ministers, civil society leaders, and other development sector stakeholders. We led the data and insights work for the event, shaping the evidence base that anchored the day’s conversations. Our research manager presented an abstract on our research into gender norms in digital use at the University of Oxford in October, as part of a Digital Technologies and Sustainable Development workshop, organised by the Digital Gender Gaps project by GSMA and the University of Oxford.



Our India team at the flagship Communication Conclave, Needle 2025, held in New Delhi, marking 25 years of impactful work in the country

- ▶ On 26 March 2025, BBC Media Action India hosted the flagship NEEDLE 2025 Communication Conclave in New Delhi, marking 25 years of impact in India. This year’s theme focused sharply on gender equality and climate action. Highlights included a panel on gender that brought together the perspectives from Bollywood, social and behaviour change experts from UNICEF, BBC Media Action and Yuva; and a climate panel featuring senior government officials, experts from the Environmental Defense Fund and the Council on Energy, Environment and Water (CEEW),

along with voices from culture, music, and sustainability sectors. The event also shone a spotlight on “Invaluable Recyclers”, including waste-picker champions from Bengaluru, who shared first-hand how BBC Media Action’s PRIDE initiative and “Wash the Dabba” campaign have shifted public attitudes and practices around waste and dignity. The conclave demonstrated the power of strategic communication in driving public-interest agendas by combining data-rich insights, behaviour-change storytelling, and anchored action across gender and climate narratives.

- ▶ Our digital edutainment series Life Navrangi – a seven-episode YouTube drama inspired by the much-loved TV show Navrangi Re! – continues to demonstrate the power of storytelling for social change. In a significant milestone, the show’s impact has been published in the Journal of Development Effectiveness, based on evidence from a rigorous randomized controlled trial (RCT). This paper underscores that when storytelling is rooted in people’s lived experiences, and guided by deep insight, it can meaningfully shift attitudes and drive impact.
- ▶ BBC Media Action was invited to speak at “One Health and Climate Change Symposium” led by the Environment, Climate Change and Forest Department of the Tamil Nadu government. Our India Country Director spoke about the importance of integrating Behaviour Change Communication in the work on climate action. She addressed 150 government officials and several experts from the sector who had come together to work on climate change.

4. Carry out work that ensures a safer, more habitable planet and more inclusive societies, contributing to the UN Sustainable Development Goals (SDGs)

Much of our work remains focused on ensuring more inclusive societies, contributing to SDG 10 (reduced inequalities); we have also contributed toward SDG 13 (climate action), SDG 8 (decent work and economic growth), SDG 3 (good health and well-being), and SDG 5 (gender equality).

Contributing to SDGs 8 and 10, our PRIDE project, working with the collective impact initiative Saamuhika Shakti and funded by H&M Foundation, continues to showcase the critical role of Invaluable waste pickers in caring for the environment while encouraging conversations to shift the metrics on empathy and reframing identity.

By the end of 2024, the “Wash the Dabba” campaign had reached approximately 10 million people nationwide. In Bengaluru alone – the project location – the campaign reached around 3.5 million individuals, representing nearly a quarter of the city’s population. The campaign gained significant momentum on social media, with multiple videos going viral and generating impressive levels of

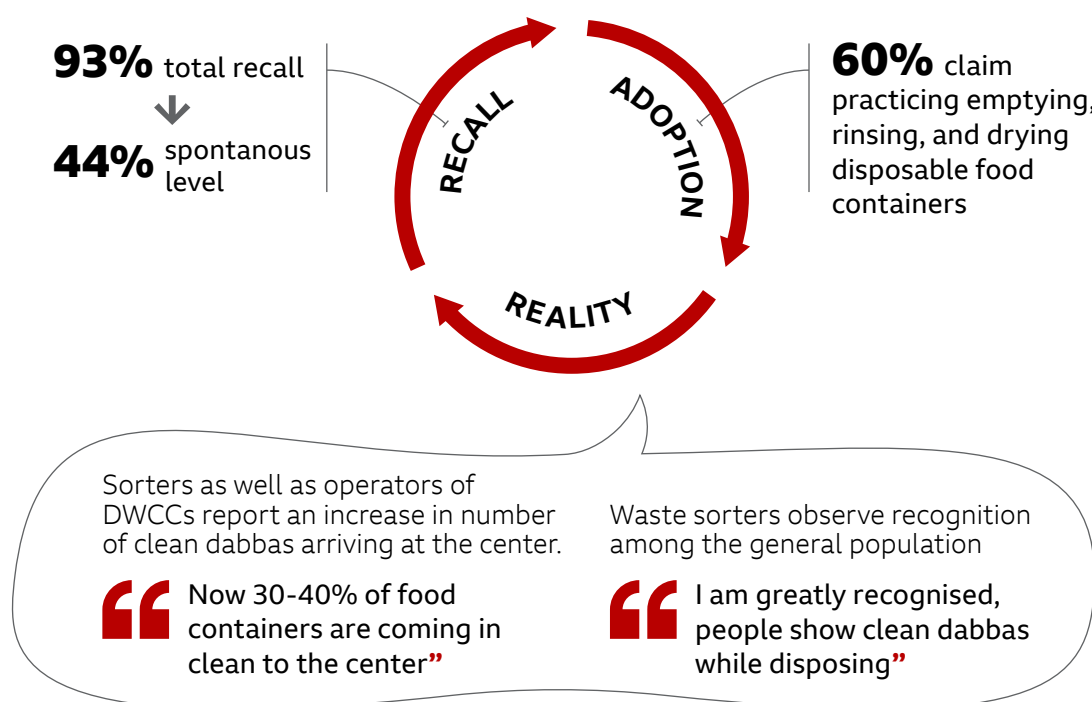


| Bus shelter with #WashTheDabba message at Residency Road, which has several popular eateries in Bengaluru

interaction, with over 15 million views. Notably, the campaign achieved an exceptional engagement rate of 24%. In absolute terms, this translated to more than 2.4 million user interactions, including 121,508 shares and saves, which played a crucial role in amplifying the campaign's reach and virality.

In addition to digital presence, the campaign's offline activities – such as bus shelter branding, food box stickers, DOOH (digital out-of-home) screens, and on-ground activations – reached an estimated 1.46 to 1.78 million people in Bengaluru. These integrated outreach efforts contributed to reinforcing the campaign's core message around responsible waste disposal and the dignity of informal waste pickers.

The campaign's strong storytelling and use of music helped drive significant public engagement, sparking widespread discussion around the role of waste pickers. The primary research reports 93% recall of the key campaign message, 44% of which was spontaneous, which helped effectively embed the call to action in public consciousness.



The campaign's impact extended beyond awareness: 60% of viewers reported adopting the rinse-and-return habit, a simple yet powerful behavioural shift. Supporting this, five Dry Waste Collection Centres (DWCCs) recorded a 30–40% increase in clean containers, indicating improved daily waste practices and better working conditions for waste pickers.

Waste pickers' visibility in public spaces has seen a notable improvement as well. Among audiences exposed to the campaign, 88% reported noticing waste pickers in the past six months, compared to just 55% among unexposed audiences. This indicates a clear shift in public awareness and

“ Earlier people didn't know my name but now people recognize me by calling my name Mary. People are asking me when my next video is. Every day I am recognized by people in the parks, roads, and door-door collection, and I personally feel very happy and proud to be recognized.”

| Mary (Sorter in DWCC)

attentiveness toward the people who manage the city's waste. Additionally, qualitative insights reveal that many waste pickers are now being recognized by members of the public – an important sign of growing acknowledgment and respect. These findings underscore the campaign's role in making waste pickers both more visible and more valued in everyday urban life.

Toward SDG 13 (climate action), we delivered the “Cool It Down” climate podcast, a 26-episode series encouraging young entrepreneurs, innovators and changemakers aged 18-45 across India to adopt climate-friendly practices in their business and homes – covering relatable themes including energy efficiency and waste innovation, sustainable food and fashion choices, and biodiversity.



The podcast, supported by US Department of State, provided an accessible, engaging, and informative platform to raise awareness, build efficacy, and inspire both individuals and businesses to take climate action. Given the widespread visibility of climate issues, such as shifting weather patterns and persistent air pollution, it served as a space to discuss these challenges and offer practical, actionable solutions, in turn mitigating anxieties around climate change.

The podcast used storytelling, expert interviews, and case studies to boost self-efficacy and shift attitudes by showcasing real-world examples of individuals and businesses that are successfully integrating sustainability into their lives and operations. This approach empowered listeners to take action, whether through adopting more sustainable habits or supporting companies that provide eco-friendly products and services. With its broad reach and interactive potential, the podcast also contributed to shifting attitudes and amplifying collective action.

Our content resonated widely, spreading the message on climate change to diverse audiences through over eight popular streaming platforms. This broad reach amplified our message, fostering engagement and awareness among young listeners both in India and globally.

Contributing to SDGs 5 and 10, our AdhaFULL transmedia project, supported by UNICEF, blossomed into a collection of storytelling. The India office developed 10 graphic novels on “Life Skills” and six on “Appearance Ideals”, all featuring our beloved characters Kitty, Tara, and Adrak. These characters continue to inspire and evolve, showcasing our commitment to creativity and sustainability.

This year, we created four additional graphic novels and a discussion guide in four languages, completing our exploration of appearance ideals. These materials are designed for rural adolescents, both in school and out of school, aged 15 to 19.



AdhaFULL graphic novels

Another project we undertook towards **SDG 5** – to bridge the digital-gender divide in small towns of India – was supported by the **Bill and Melinda Gates Foundation**. The project focused on the gender norms that limit women’s mobile phone ownership and usage in several peri-urban cities in India. Past work at BBC Media Action in the space of digital empowerment of women had identified “gatekeeping of women’s phone use and gender norms at play” as one of the key aspects to be explored in detail.

We conducted field immersions and formative research to identify key barriers to women’s digital use and the influence of internalized gender norms on digital access. This also involved understanding the mindsets and behaviours of gatekeepers of women’s phone use. Research findings showed that when it comes to gender roles young men are less progressive than young women as well as older men and women (a trend observed globally). Further, many women internalise regressive gender norms. However, young men have progressive digital attitudes – providing an entry point for interventions aimed at change. Based on these insights, we developed a transmedia communication strategy to challenge regressive gender-digital norms.



Based on key findings, the following priority norms were found to exist when several individuals prefer to act in a certain way because they expect others to do the same (empirical expectations) or/and because they think that others expect them to act in this way (normative expectations):

1. High adherence to gendered roles and responsibilities
2. Limited voice and agency for women across communities
3. Sexual and marriage norms, fear of breaching family honour, and gendered codes of conduct underpinning all areas of a girl’s and woman’s life
4. Belief that women are vulnerable and need to be protected

FINANCIAL REVIEW

The income and expenditure account for the year ended 31 March 2025 shows a breakeven result (2024: breakeven).

Total income was £834,167 (2024: £970,395). Total expenditure was £834,167 (2024: £970,395).

Projects are delivered in collaboration with BBC Media Action (parent entity). The main funders of the project activities in the year were The Bill and Melinda Gates Foundation, the H&M Foundation, UNICEF, the US Department of State, and the World Bank.

The balance sheet as at 31 March 2025 had net assets of £20,774 (2024: £20,774).

FINANCIAL POLICIES

Reserves

During the year, the Board of Trustees reviewed the reserves policy in the context of the review of risks and opportunities for BBC Media Action (India) Limited. At 31 March 2025, unrestricted reserves, which are all considered to be free reserves, were £20,771 (2024: £20,771). The Board of Trustees considers that the level of unrestricted reserves, and therefore of free reserves, are at a reasonable level in the context of BBC Media Action (India) Limited's current legal structure and financial position. The Board of Trustees considers that the reserves should be maintained at this target level. The reserves policy is reviewed by the Board of Trustees on an annual basis.

Going concern

The Board of Trustees of BBC Media Action (India) Limited have assessed the company's ability to continue as a going concern and have concluded that the going concern basis of preparation is not appropriate for these financial statements.

While BBC Media Action intends to continue its work in India, future activities will be delivered through partnerships rather than direct operations. Accordingly, once the current projects have been completed, the company will cease its charitable activities and no longer undertake programmes directly.

Accordingly, these financial statements have been prepared on a basis other than going concern which reflects the intention to wind down operations. Assets and liabilities have been measured at their recoverable or settlement values, and appropriate provisions have been made where necessary.

OUR ORGANISATION



The coffee table book on rural sanitation stories called The OPEN MIND – developed by BBC Media Action

STAFF AND VOLUNTEERS

In 2024/25 BBC Media Action (India) Limited employed an average of 16 FTE staff (2023/24: 20 FTE). We employ our staff to meet the demands of the locally run programmes and the staff numbers reflect the current project portfolio needs in the India office. We do not engage volunteers in our charitable activities.

LEGAL STRUCTURE

BBC Media Action (India) Limited (company number 02746733) is a company limited by guarantee of which the sole member is BBC Media Action. Its governing documents are a Memorandum and Articles of Association. The financial statements are filed annually with the Registrar of Companies and the Charity Commission.

GOVERNANCE

Trustees are recruited and appointed after consultation with the Board of Trustees of BBC Media Action. All Trustees of BBC Media Action (India) Limited are currently also Trustees of BBC Media Action. The induction for Trustees to outline our work in the context of their responsibilities in relation to BBC Media Action (India) Limited takes place at the same time as the induction for BBC Media Action. Regular knowledge-sharing sessions provide Trustees with the opportunity to gain up-to-date information on particular issues.

The Board of Trustees review the risk register on a quarterly basis and consider the controls in place sufficient to mitigate key risks.

RISK MANAGEMENT

BBC Media Action (India) Limited has identified the major risks affecting its work and has ranked these by likelihood and impact. The Trustees have assessed these risks and are satisfied that reasonable steps are being taken to mitigate exposure to them. Principal risks are identified below:

Operating environment

RISK	MITIGATION
The current political and regulatory environment has made it challenging for some INGOs to operate. These challenges may be compounded by our links to the BBC. Failure to keep across changes in local laws in the country could result in significant financial penalties.	We have an emergency plan and are fully equipped to access critical systems and deliver work remotely, to explore alternative operating models, to liaise with donors and to repurpose activities at short notice as needed. Our parent charity, BBC Media Action, has a dedicated compliance manager. We have local staff to ensure compliance with local requirements including data protection, registration, tax and statutory reporting.

Health and safety

RISK	MITIGATION
Increased pollution levels in Delhi, where the India office is based, is constantly above the “severe” rating and could have a long-term consequence on employees’ health.	Staff have masks to be used when travelling to and from the office. The office has been fitted with air purifiers and air quality within the office is regularly monitored.

Safeguarding and cyber-security

RISK	MITIGATION
We work in complex environments and through local partner organisations, where there is risk of harm to those we work with and for.	We, along with our parent charity continue to strengthen our approach to safeguarding, in line with the NGO sector and donor expectations. We thoroughly communicate our policies across our organisation, conduct regular training and review our processes for safe recruitment, including criminal background checks.
A data breach (hacking or accidental) could lead to business disruption, and serious reputational and financial damage.	We receive support from our parent charity including monitoring of social media accounts, in addition to our own team’s work. As part of BBC Media Action, we achieved the Cyber Essentials accreditation standard. We have confidential incident reporting for any data loss or breaches. Our laptops are encrypted, and cyber security training is compulsory for employees.

Business model and funding environment

RISK	MITIGATION
Funding is primarily for specific projects. If donors become less willing to fund the full cost of projects or put increased risk on the recipient, there is a risk that BBC Media Action (India) Limited could not secure funding for an appropriate level of support costs and investment in systems.	Our project budgets are reviewed to ensure that they cover a fair share of support costs. Contracts for delivery are priced appropriately, reflecting the full cost and risk of proposals.
Specific regulations around the operations of charities in India could influence BBC Media Action (India) Limited's operations and ability to attract funding. Changes in India's laws governing the receipt of foreign aid has meant that foreign funders are re-assessing their strategies and operations in India.	BBC Media Action (India) continues to work to diversify its funding in India.

Reputation

RISK	MITIGATION
Events or incidents result in negative coverage in the UK and in India, with consequent impact on areas including delivery, funding and safety.	Clear lines of accountability are in place. We follow BBC Editorial Guidelines. Reactive lines for known risks are in place, and staff are prepared to handle hostile press coverage.

BBC Media Action (India) Limited does not engage in fundraising from the public. However, the charity's parent entity does engage in a small amount of fundraising and information about the controlling parent company can be seen at note 12.

SAFEGUARDING

We follow strong safeguarding practices, actively embedding BBC Media Action's safeguarding policies and practices within BBC Media Action (India) Limited. BBC Media Action's director of programmes is our designated safeguarding officer at senior management level. BBC Media Action's head of safeguarding and ethics works with the operations and HR manager of BBC Media Action (India) Limited to ensure policies and appropriate training are meaningful for staff and partner organisations.

Training courses in Safeguarding and Respect at Work are mandatory for all staff and freelancers, and all offices have received additional guidance on safe recruitment. A staff code of conduct ensures that everyone working for BBC Media Action (India) Limited understands expectations for behaviour and knows that any concerns they have will be taken seriously and those who come forward will be supported.

During the 2024/25 financial year, BBC Media Action (India) Limited did not report any incident related to safeguarding to the Charity Commission.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees – who are also directors of BBC Media Action (India) Limited for the purposes of company law – are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure for that period.

In preparing these financial statements, the Trustees are required to:

- ▶ select suitable accounting policies and then apply them consistently;
- ▶ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- ▶ make judgements and estimates that are reasonable and prudent;
- ▶ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ▶ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable

them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

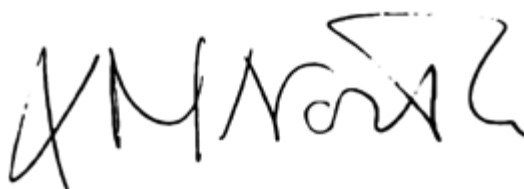
Each of the Trustees confirms that:

- ▶ so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware;
- ▶ and the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the Board of Trustees on 23 October 2025.



Lindsey North
Trustee

23 October 2025

TRUSTEES AND ADVISORS

Trustees

Lindsey North*

Julia Rank*

** All Trustees are also directors of the company*

Management team

Ankur Garg

Country Director (*resigned May 2024*)

Varinder Kaur Gambhir

Country Director (*from May 2024*)

Vinay Garg

Head of Finance & Compliance (*resigned May 2025*)

Soma Katiyar

Executive Creative Director

Meenu Anand

Head of HR & Operations

Auditor

Buzzacott Audit LLP, 130 Wood Street, London, EC2V 6DL.

Bankers

Barclays Bank Plc, 1 Churchill Place, London, E14 5HP.

Registered office

Broadcasting House, Portland Place, London W1A 1AA.

BBC Media Action (India) Limited is a company limited by shares with company registration number 02746733 and registered charity number 1121665.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BBC MEDIA ACTION (INDIA) LIMITED

OPINION

We have audited the financial statements of BBC Media Action (India) Limited (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ▶ give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of the charitable company's income and expenditure for the year then ended;
- ▶ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ▶ have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS OF OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

EMPHASIS OF MATTER – FINANCIAL STATEMENTS PREPARED ON A BASIS OTHER THAN GOING CONCERN

We draw attention to note 1a to the financial statements which explains that the trustees intend to wind up the charity and, therefore, do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly, the financial statements have been prepared on a basis other than going concern as described in note 1a.

Our opinion is not modified in respect of this matter.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The trustees are responsible for the other information. The other information comprises the information included in the annual report and financial statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, 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.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- ▶ the information given in the trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ▶ the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ▶ adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- ▶ the charitable company financial statements are not in agreement with the accounting records and returns; or
- ▶ certain disclosures of trustees' remuneration specified by law are not made; or
- ▶ we have not received all the information and explanations we require for our audit; or
- ▶ the trustees were not entitled to take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and

for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements 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 conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ▶ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ▶ we identified the laws and regulations applicable to the charitable company through discussions with management, and from our commercial knowledge and experience of the sector; the identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit;
- ▶ we focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the charitable company. These included but were not limited to the Charities Act 2011, Companies Act 2006, employment legislation and safeguarding principles taking into account the international nature of the charity; and
- ▶ we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management, inspecting legal correspondence and reviewing trustee meeting minutes.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ▶ making enquiries of management and those charged with governance as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- ▶ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ▶ performed analytical procedures to identify any unusual or unexpected relationships;
- ▶ reviewed how journal entries are entered to minimise the risk of any unusual postings from being made;
- ▶ tested the authorisation of expenditure as part of our substantive testing thereon;
- ▶ assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- ▶ used data analytics to identify any significant or unusual transactions and identify the rationale for them.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ▶ agreeing financial statement disclosures to underlying supporting documentation;
- ▶ reading the minutes of trustee meetings;
- ▶ enquiring of management and those charged with governance as to actual and potential litigation and claims; and
- ▶ reviewing any available correspondence with the HMRC and the Charity Commission.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



24 October 2025

Edward Finch (Senior Statutory Auditor)

For and on behalf of Buzzacott Audit LLP, Statutory Auditor
130 Wood Street, London EC2V 6DL

ACCOUNTS

STATEMENT OF FINANCIAL ACTIVITIES

(including the income and expenditure account) for the year ended 31 March 2025

	Note	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Income from Charitable activities							
Grant funding for specific charitable activities	2	24,187	809,980	834,167	59,316	911,078	970,395
Total income		24,187	809,980	834,167	59,316	911,078	970,395
Expenditure on:							
<i>Charitable activities</i>							
Changing lives through media and communication	3	(24,187)	(809,980)	(834,167)	(59,316)	(911,078)	(970,395)
Total expenditure		(24,187)	(809,980)	(834,167)	(59,316)	(911,078)	(970,395)
Net income and net movement in funds	4	-	-	-	-	-	-
Reconciliation of funds							
Total funds brought forward	11	20,771	-	20,771	20,771	-	20,771
Total funds carried forward	11	20,771	-	20,771	20,771	-	20,771

The statement of financial activities includes all gains and losses recognised during the year. All income and expenditure derives from continuing activities.

BALANCE SHEET

At 31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	7	533,857	709,377
Cash at bank and in hand		144,743	185,538
Total current assets		678,600	894,915
Liabilities			
Creditors: amounts falling due within one year	8	(547,621)	(874,141)
Net current assets		130,979	20,774
Provisions for liabilities	9	(110,205)	-
Net assets		20,774	20,774
Funds			
Share capital	10	3	3
Unrestricted funds	11	20,771	20,771
Total Funds		20,774	20,774

The notes on pages 23-28 form part of these financial statements. The financial statements on pages 21-28 were approved by the Board of Trustees on 23 October 2025 and were signed on its behalf by:



Lindsey North

23 October 2025

NOTES

(forming part of the financial statements for the year ended 31 March 2025)

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

a) Basis of preparation

The financial statements have been prepared in accordance with the Companies Act 2006 and applicable UK accounting standards and under historical cost accounting rules.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Financial Review in the Trustees' Report reviews the finances of BBC Media Action (India) Limited in the year ended 31 March 2025 in comparison to the prior year. The cash balance is set out in the balance sheet.

The company shares banking arrangements with its parent BBC Media Action.

The Board of Trustees have assessed the company's ability to continue as a going concern and have concluded that the going concern basis of preparation is not appropriate for these financial statements.

While BBC Media Action intends to continue its work in India, future activities will be delivered through partnerships rather than direct operations. Accordingly, once the current projects have been completed, the company will cease its charitable activities and no longer undertake programmes directly.

Accordingly, these financial statements have been prepared on a basis other than going concern which reflects the intention to wind down operations.

The company is exempt under Companies Act 2006 s400 from the preparation of consolidated financial statements as it is a wholly-owned subsidiary of BBC Media Action, the ultimate parent which prepares consolidated financial statements, which are publicly available. These financial statements thus present information about the company as an individual undertaking and not as a Group.

b) Fund accounting

The charity has various funds for which it is responsible and for which separate disclosure is required as follows:

Restricted income funds

Grants which are earmarked by the funder for specific purposes. Such purposes are within the overall aims of the charity.

Unrestricted funds

Funds which are expendable at the discretion of the Trustees in furtherance of the objects of the charity.

c) Income

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. To fall within this analysis heading, the activities specified by the contractual terms or grant conditions must be undertaken for the charitable purposes of the charity (paragraph 4.33 of SORP FRS 102). This income is usually subject to donor imposed conditions which specify the time period in which expenditure of resources can take place and so income is recognised in line with this.

These grants or contract income less the management fee (for indirect costs) are credited to restricted income within the SOFA, with unspent balances being carried forward to subsequent years within the relevant fund. Where funding allows a management fee to be earned the management fee is credited to unrestricted income within the SOFA. Specific debts are recognised where the charity can demonstrate entitlement to income greater than receipts to date. Government grants are recognised when it is reasonable to expect that the grants will be received and that all related conditions will be met, usually on submission of a valid claim for payment. Grants of a revenue nature are recognised as performance related grants where they meet the conditions described above.

Donations are recognised when receivable. Gifts in kind are valued at a reasonable estimate of the value to BBC Media Action, which is normally equal to the market value.

d) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the categories: charitable activities and governance.

e) Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

f) Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits.

g) Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

h) Foreign currency

Transactions denominated in foreign currencies are recorded in sterling at the rates ruling at the date of the transaction. Monetary assets and liabilities at the exchange rates ruling at the balance sheet date and any exchange differences arising are taken to the statement of financial activities.

i) Statement of cash flows

The company is exempt from the requirement to prepare a statement of cash flows as a consolidated statement is produced by the parent company, BBC Media Action.

j) Taxation

BBC Media Action (India) Ltd. is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

k) Leases

Operating lease rentals are charged to the statement of financial activities on a straight line basis over the lease term.

l) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The items in the financial statements where judgements and estimates have been made include:

- the matching of restricted income to expenditure incurred;
- the provision of bad debts;
- valuation of gifts in kind and
- the allocation of support costs.

2. Income from charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Grant funding for specific charitable activities						
Bill and Melinda Gates Foundation	184	39,348	39,532	26,311	459,091	485,402
H&M Foundation	22,543	676,490	699,033	28,442	436,060	464,503
UNICEF	-	29,134	29,134	4,564	14,513	19,077
US State Department	815	45,577	46,392	-	1,414	1,414
World Bank	645	19,431	20,076	-	-	-
Total income	24,187	809,980	834,167	59,316	911,078	970,395

3. Expenditure

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Changing lives through media and communication	24,187	809,980	834,167	59,316	911,078	970,395
Total expenditure	24,187	809,980	834,167	59,316	911,078	970,395

All expenditure was for the purpose of changing lives through media and communication, and all activities were carried out in India. All costs charged in 2024/25 related to costs incurred in India and therefore are considered direct project costs rather than support costs.

Expenditure can be apportioned between direct and staff costs as follows:

	Direct project costs 2025 £	Project staff costs 2025 £	Total 2025 £	Direct project costs 2024 £	Project staff costs 2024 £	Total 2024 £
Changing lives through media and communication	438,744	395,423	834,167	439,382	531,013	970,395
Total expenditure	438,744	395,423	834,167	439,382	531,013	970,395

4. Net income and net movement in funds for the year

This is stated after charging:

	Total 2025 £	Total 2024 £
Operating lease rentals – land and buildings	51,663	69,002
Auditor's remuneration for the statutory audit	8,450	9,840

5. Trustees and employees

Members of the Board of Trustees (who are all directors within the meaning of the Companies Act 2006) received no remuneration for their services in the current or prior year. No Trustees' expenses were paid (2024: £nil).

6. Staff costs

Costs of staff are split out by:

	Total 2025 (£)	Total 2024 (£)
Wages and salaries	350,045	469,388
Pension	21,079	32,582
Other staff costs	24,299	29,043
Total	395,423	531,013

Employees with emoluments of £60,000 and over fell into the following bands:	2025	2024
£70,000–£79,999	1	1
£90,000–£99,999	-	1

The senior management team is made up of the Country Director, the Global Creative Advisor, the Digital Director, the Finance Manager and the Executive Creative Director. The senior management team, who have responsibility for planning, directing and controlling the activities of BBC Media Action (India) Limited, are considered to be key management personnel.

The total cost of employment in respect of these individuals, including the Country Director's total cost of employment of £69,479 (2024 : £84,745), is £160,307 (2024: £341,696).

	Total 2025	Total 2024
Programme activities (charitable):	16	20

Staff costs are either incurred in the form of payments to the BBC for these staff members or payments made internationally by project based payrolls.

7. Debtors

	Total 2025 (£)	Total 2024 (£)
Trade debtors	-	5,547
Other debtors and Prepayments	533,857	703,830
Total	533,857	709,377

8. Creditors: amounts falling due within one year

	Total 2025 (£)	Total 2024 (£)
Trade creditors	27,921	-
Other creditors	72,342	184,306
Amounts due to BBC Media Action	438,518	637,732
Accruals	8,840	52,103
Total	547,621	874,141

9. Provisions for Liabilities

	Total £'000
At 1 April 2024	-
New provisions in 2024/25	110,205
Provisions utilised in 2024/25	-
At 31 March 2025	110,205

It is expected that the majority of these obligations will be paid during the year ending 31 March 2026.

10. Share capital

BBC Media Action (India) Limited was awarded charity status on 22 November 2007. Company law requires share capital to be shown separately in the balance sheet. The share capital forms part of the unrestricted funds of the charity.

11. Funds analysis

	Unrestricted funds (£)	Restricted funds (£)	Total 2025 (£)
Balance at 1 April 2024	20,771	-	20,771
Income	24,187	809,980	834,167
Expenditure	(24,187)	(809,980)	(834,167)
Balance at 31 March 2025	20,771	-	20,771

	Unrestricted funds (£)	Restricted funds (£)	Total 2024 (£)
Balance at 1 April 2023	20,771	-	20,771
Income	59,316	911,078	970,395
Expenditure	(59,316)	(911,078)	(970,395)
Balance at 31 March 2024	20,771	-	20,771

Restricted funds relate to project work exclusively undertaken in India and includes associated income and expenditure in line with the key themes and charitable objects as described in the Trustees report. The projects undertaken during the year are included in note 2 to the financial statements and detailed movements of the funds of the projects undertaken are included in the financial statements of BBC Media Action which are available at Companies House.

12. Commitments

a) Capital

There were no capital commitments at the end of the current or prior financial years.

b) Financial

There were no grant commitments at the end of the current or prior financial years.

c) Leases

BBC Media Action (India) Limited had the following total minimum lease payments under non-cancellable operating leases relating to land and buildings:

	Total 2025 £	Total 2024 £
Operating leases which expire:		
Within one year	17,690	38,877
Total	17,690	34,718

12. Ultimate Parent Company

The ultimate parent undertaking, ultimate controlling party and parent of the only group in which the results of the charity are consolidated is BBC Media Action, a charitable company limited by guarantee, incorporated in the United Kingdom and registered in England and Wales.

Copies of the financial statements for BBC Media Action can be obtained from its registered address at Broadcasting House, Portland Place, London W1A 1AA.

13. Related Party Transactions

At 31 March 2025, an amount of £438,518 was owed to BBC Media Action by BBC Media Action (India) Limited (2024: £637,732).

There were no other related party transactions in the year to 31 March 2025 (2024: none).

14. Post balance sheet events

Following the balance sheet date, the trustees have confirmed their intention for the charity to become dormant. This decision reflects a strategic change in the charity's operations and will result in the cessation of all charitable activities.

This event does not require adjustments to the financial statements but is disclosed in accordance with the Charities SORP (FRS 102) to ensure transparency regarding the charity's future operational status.



BBC MEDIA ACTION (INDIA) LIMITED

England & Wales - Charity number 1121665

Accounts



BBC Media Action (India) Limited

ANNUAL REPORT

Year ended 31 March 2024

BBC Media Action is a registered charity in England and Wales (no. 1076235) and a company limited by guarantee in England and Wales (no. 3521587) at Broadcasting House, Portland Place, London W1A 1AA.

B B C
**MEDIA
ACTION**

The Trustees are pleased to present their annual report and audited financial statements of BBC Media Action (India) Limited for the year ended 31 March 2024.

IN THIS DOCUMENT

- 2 Overview
- 3 Objectives and activities for public benefit
- 4 How we serve our stakeholders
- 5 Looking back: Our work in 2023/24
- 8 Looking ahead: our aims for 2024/25
- 9 Financial review
- 10 Our organisation
- 13 Statement of trustees' responsibilities
- 14 Trustees and advisors
- 15 Independent auditor's report to the member of BBC Media Action (India) limited
- 19 Accounts



“ In the past people used to look at us and move away from us ... Now the situation has changed. Today I'm invited to places and offered a seat, or some water or tea. There is definitely a shift in the way people see me, which makes me happy.”

Indira, a waste picker from Bengaluru, in an interview with the BBC's People Fixing the World Podcast who was part of Coffee with Recyclers, our four-part YouTube series to overcome prejudice against this group.

Photo by BBC Media Action India

OVERVIEW

BBC Media Action (India) Limited (company number 2746733) is a subsidiary company of BBC Media Action, the BBC's international development charity. BBC Media Action (India) Limited is a company limited by shares of which the sole member is BBC Media Action. BBC Media Action (India) Limited was awarded charitable status on 22 November 2007.

BBC Media Action (India) Limited uses the power of media and communication to support people to shape their own lives. Working in partnership with broadcasters, government departments, non-governmental organisations (NGOs) and donors, we provide information, strengthen the capacity of the media and other actors, and stimulate positive change.

Alongside BBC Media Action, our vision is of a world where informed and empowered people live in healthy, resilient and inclusive communities. Our mission is that with our partners, we will reach millions through creative communication and trusted media, helping people have their say, understand their rights, responsibilities and each other, and take action to transform their lives.



Influencing for good: It works! BBC Media Action India supported social media influencers to kickstart social change and shift attitudes towards the #Invaluables waste pickers of Bengaluru.

OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT

The objectives of BBC Media Action (India) Limited are:

- ▶ **The education and training of journalists and all others engaged in the broadcast media** in the principles and practice of journalism, programme production, broadcasting and related media skills, including ethics and codes of conduct, technical presentation and writing skills, interviewing techniques, news conferences, relevant law and newsroom roles and responsibilities, so as to promote high standards of balance, fairness, integrity and professionalism.
- ▶ **Informing the public in the arts and sciences**, including health, law, social policy, public administration, history, politics, economics, environmental protection, languages and in the availability of education, and in particular through the production, broadcasting and other dissemination of educational programming on film, radio and television, mobile and mobile based platforms, 'below the line' activities and publication of other educational material for public benefit.

BBC Media Action (India) Limited carries out these objectives by:

- ▶ Delivering projects that transform lives through media – using media and communication to help reduce poverty and support people in understanding their rights.
- ▶ Reaching our target audiences and achieving our objectives through radio and television programmes, digital and social media community outreach and interpersonal communication. We use a range of programming: drama, magazine programmes and public service announcements, among others. We also train journalists, health practitioners, sanitation workers and others.

To progress towards our mission, BBC Media Action (India) Limited works with other development actors, the international development community, and with academic institutions in India and internationally to explore the role of media from a policy perspective. BBC Media Action (India) Limited also works with civil society organisations, local media organisations, state and central government ministries and the private sector.

Our approach to gender is cross-cutting and encompasses all areas of our work, reflecting how we, as an employer, champion diversity and equality, and how we integrate it into our work. Across our themes, we aim to be inclusive and seek to be aware of gender and diversity, and to design and implement our strategies accordingly to reach beneficiaries across India.

The beneficiaries of our work are the audiences who hear, watch or interact with our radio, television, mobile phone and social media outputs. They also include audiences who join our outreach activities, such as street theatre and listeners' groups, and partners including civil society organisations, media professionals and government departments who receive training and mentoring. In most cases, people receive our services without charge. Occasionally, we charge for a service so that it can continue and be sustainable beyond the life of the project.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of BBC Media Action (India) Limited and in planning future activities. BBC Media Action (India) Limited is committed to strengthening the media in developing countries and using media and communication to reduce poverty and promote human rights globally.

HOW WE SERVE OUR STAKEHOLDERS

Our board of trustees acts in the way it considers, in good faith, is most likely to enhance our impact for the people we work with, while considering the long-term effect of decisions on our organisation and our stakeholders. Our mission sets out our need to work with partners to reach our audiences.

Our **internal stakeholders** are our employees. Employee engagement is essential to delivering our work successfully. Our employees enjoy opportunities for learning and development through BBC Media Action, the wider BBC, and beyond. All our employees have access to an employee assistance programme. Salaries are competitive with other local non-governmental organisation rates of pay.

Our **external stakeholders** include:

- ▶ **Our audience members:** Reached directly and through our partners, these are the people who most benefit from our work. Our research into what viewers and listeners need helps inform our work, while our project evaluations ensure we learn from our work and achieve positive impact. We continue to expand and deepen our digital platform work as our audiences' media habits change, while ensuring that we include people who still live in media-dark or media-poor communities. We follow BBC and sector best practice in obtaining consent from anyone who participates in, or features on, our media outputs, and we maintain a strict code of conduct and safeguarding protocol for our staff and partners.
- ▶ **The BBC:** One of our two trustees is recently retired from the BBC; both trustees sit on the board of BBC Media Action. However, while we work to BBC values, we remain separate from BBC News' editorial decision-making policies.
- ▶ **Our partners in project delivery and sector learning:** Partnerships are critical to our success. We work in several project consortia and we participate in sector collaborations and events. Most of our partners are local NGOs.
- ▶ **Our suppliers:** Our organisation has established procedures to ensure that external suppliers are individually verified to ensure they meet our required health and safety, regulatory and financial security standards.
- ▶ **Our donors:** Our largest donors are the Bill and Melinda Gates Foundation and the H&M Foundation. We are working to diversify our donors and remain committed to delivering high-quality work and reporting on our impact, through events and sector engagement, our website and our social media channels.
- ▶ **Our wider communities and our planet:** Responding to the climate emergency is a growing priority in BBC Media Action India's programme work, reflecting the urgent need for action among the communities we serve, our partners and donors. We also recognise our responsibility to examine the impact of our operations on the environment. With support from the BBC's Sustainability team, we are now measuring our carbon footprint and looking at how we can reduce it to make our operations more sustainable.

LOOKING BACK: OUR WORK IN 2023/24

OUR OBJECTIVES

BBC Media Action (India) Limited continued working this year to BBC Media Action's strategic plan, which the Board of Trustees agreed in January 2018 covering three thematic areas: health; governance and rights; and resilience and humanitarian work.

The strategy explains how our work will contribute to the UN's Sustainable Development Goals, including through our focus areas of gender equality, women's rights, and the growing youth population. Our work addresses reproductive, maternal and child health, health concerns related to poor sanitation, gender equality, violence against women, and regressive social or gender norms, in addition to critical preparation, survival information and agency coordination during humanitarian crises. Our work in India does not currently address governance.

Our approach is based on:

- ▶ bringing about change in four interdependent areas of influence – people, practitioners, organisations, and the wider media system
- ▶ working in partnership
- ▶ identifying problems, understanding people, adapting and evaluating what we do
- ▶ influencing development thinking through our policy work
- ▶ strengthening capacity

Our projects focus mainly on health, gender, economic empowerment and resilience.

OUR AIMS AND ACHIEVEMENTS

Support BBC Media Action to begin work on a new organisational strategy

Our BBC Media Action India team participated in the BBC Media Action organisational strategy process; the strategy was launched in May 2024 with a focus on contributing to governance, a safer, more habitable planet and more inclusive societies. These pillars will guide our work over the next three years.

Deliver our strategy supporting programming to the value of at least £2m, diversifying income and contributing to the delivery of the wider organisational budget

Our annual income for 2023-24 was £970,395 (2022-23: £1,565,875). In an extremely challenging funding environment, this year we have supported BBC Media Action's three organisational strategic priorities: develop a bold new organisational strategy, build our unrestricted funding and return our finances to good health. We are working to develop and scale up existing and new sources of funding, in thematic areas including climate and environmental awareness and action and the rights of girls and women.

With our partners, deliver programmes with positive impact for communities and that contribute to the UN Sustainable Development Goals. We will continue to advance our digital work, help build sector learning around how digital content and services can bring about positive change, and expand our work to tackle disinformation and build media and digital literacy.

Toward achieving UNSDG Goal 8, we continued to work on our Digital Women's Economic Empowerment project, a three-year research and learning grant aimed at identifying how digital technology could enhance women's empowerment. We explored how private sector drivers can be leveraged to deliver digital solutions to women's economic empowerment collectives, and how to apply learning from digital social movements and campaigns in low-resource settings. As part of the project, we piloted two proofs of concept, developing low cost digital job aids and training curriculums, which helped to improve digital skills and more meaningful use of smartphones. These research findings and results were shared with sector partners, the Gates Foundation and on our website.

Building on this learning, this year we completed a one-year planning project, also funded by the Gates Foundation, looking at gender norms around the ownership and use of mobile phones among young women in suburban communities. This will help us to build interventions to help overcome these norms, and support women towards economic empowerment through digital.

Toward SDG 10 (reduced inequalities and dignity), we continued implementation of our PRIDE project, funded by the H&M Foundation. We delivered two rounds of #Invaluables social media interventions, aimed at shifting perceptions towards waste pickers and waste picking in Bengaluru.

The social media activities, combined with a series of six on-the-ground activation events (called Coffee with Recyclers) in the business parks and colleges of Bengaluru, delved deeper into the lives of waste pickers, their skills and expertise in the waste value chain, while highlighting their contributions to the environment. We established

an interconnectedness between waste pickers and city dwellers by highlighting actions that people can take to support their work.

An impact evaluation of #Invaluables carried out through a longitudinal panel showed that between 2021-2023, the campaign improved awareness of waste pickers and increased appreciation for their work among city dwellers. The intervention encouraged both online and offline discussions about waste pickers and their contributions, and highlighted their specific challenges. This helped shift the metrics on empathy and identity reframing while emphasising on the need for more 'mindful disposal' of waste to promote professional pride among the waste pickers.

We delivered this working collaboratively with partners in the collective impact initiative – *Saamuhika Shakti* – who shared their technical expertise around management of different types of waste. As a result of the impactful work, the grant was further renewed by H&M Foundation for another three years.

Toward SDG 3, we continued our work with the *AadhaFULL* brand on adolescent health and rights, which used multi-media approaches to challenge gender stereotypes and discrimination against adolescent girls by creating an environment where harmful social norms can be addressed and discussed. We created six new graphic novels as part of this ongoing series working with UNICEF and their local community groups.

And toward SDG 13, we began work on a podcast on sustainability & climate action in India. The 26-episode podcast series encourages young entrepreneurs, innovators and changemakers ages 18-45 across India to adopt climate-friendly practices in their business and homes – covering relatable themes including energy efficiency and waste innovation, sustainable food and fashion choices and biodiversity.

RESEARCH AND PUBLICATIONS

- ▶ Our work with and learning from #Invaluables, supported by H&M Foundation, is outlined in this blog about how social media influencers can kickstart social change by sparking conversations to shift mindsets: <https://www.bbc.co.uk/mediaaction/insight-and-impact/insightblog/india/influencers-changing-mindsets>
- ▶ We're pleased that our abstract on research findings from our gender norms work has been accepted as part of a **Digital Technologies and Sustainable Development** workshop, organised by the Digital Gender Gaps project by GSMA and the University of Oxford. We have been invited to present at Nuffield College in Oxford in October 2024.

LOOKING AHEAD: OUR AIMS FOR 2024/25

In the coming year, BBC Media Action (India)'s strategic direction and programmatic work will be guided by BBC Media Action's new strategy, and particularly focused on the themes of a safer, more habitable planet and more inclusive societies.

Working with partners around the world, we provide impartial, trustworthy media to people and communities in need so that they can make informed choices to transform their lives. We bring people together, and foster greater understanding and trust.

DURING 2024/25, BBC MEDIA ACTION (INDIA) WILL:

- ▶ Support our parent charity in continuing to reach 100 million people each year with our work
- ▶ Help to secure our financial future by working closely with our most important donors and supporting efforts to generate unrestricted funding
- ▶ Support our global policy and influencing work
- ▶ Carry out work that ensures a safer, more habitable planet and more inclusive societies, contributing to the SDGs

OUR ENABLERS WILL BE

- ▶ To upskill our people and partners to achieve impact in an increasingly digital world
- ▶ To address climate change issues which remain a cornerstone of our work and we will "walk the talk" in our own organisational sustainability
- ▶ To drive a culture of belonging, inclusivity and engagement to make BBC Media Action an even better place to work
- ▶ To increase our efforts to generate unrestricted income

FINANCIAL REVIEW

The income and expenditure account for the year ended 31 March 2024 shows a breakeven result (2023: breakeven).

Total income was £970,395 (2023: £1,565,875). Total expenditure was £970,395 (2023: £1,565,875). The reduction in both income and expenditure from 2023 to 2024 is a result of three significant contracts ending within the same period

Projects are delivered in collaboration with BBC Media Action (parent entity). The main funders of the project activities in the year were The Bill and Melinda Gates Foundation and the H&M Foundation.

The balance sheet at 31 March 2024 had net assets of £20,774 (2023: £20,774).

FINANCIAL POLICIES

Reserves

During the year the Board of Trustees reviewed the reserves policy in the context of the review of risks and opportunities for BBC Media Action (India) Limited. At 31 March 2024 unrestricted reserves, which are all considered to be free reserves, were £20,771 (2023: £20,771). The Board of Trustees considers that the level of unrestricted reserves, and therefore of free reserves, are at a reasonable level in the context of BBC Media Action (India) Limited's legal structure, the financial support of its parent, BBC Media Action, described in the 'Going concern' section below, the financial risks faced by BBC Media Action (India) Limited, the stability, levels and types of future income and the impact of future plans and commitments. The Board of Trustees considers that the reserves should be maintained at this target level. The reserves policy is reviewed by the Board of Trustees on an annual basis.

Going concern

The Board of Trustees of BBC Media Action (India) Limited received confirmation from the Board of Trustees of its parent, BBC Media Action, that BBC Media Action would provide financial support to BBC Media Action (India) Limited, if the need should arise, in order for BBC Media Action (India) Limited to continue as a going concern.

The Board of Trustees of BBC Media Action (India) Limited is of the opinion that BBC Media Action (India) Limited has adequate resources to continue in operational existence for the foreseeable future. The Board of Trustees have identified no material uncertainties that cast significant doubt about the ability of the company to continue as a going concern as is further explained in Note 1 of the financial statements.

OUR ORGANISATION



Kitty, a character from the drama series AdhaFULL

STAFF AND VOLUNTEERS

In 2023/24 BBC Media Action (India) Limited employed an average of 20 FTE staff (2022/23: 23 FTE). We employ our staff to meet the demands of the locally run programmes and the staff numbers reflect the current project portfolio needs in the India office. We do not engage volunteers in our charitable activities.

LEGAL STRUCTURE

BBC Media Action (India) Limited (company number 2746733) is a company limited by guarantee of which the sole member is BBC Media Action. Its governing documents are a Memorandum and Articles of Association. The financial statements are filed annually with the Registrar of Companies and the Charity Commission.

GOVERNANCE

Trustees are recruited and appointed after consultation with the Board of Trustees of BBC Media Action. All Trustees of BBC Media Action (India) Limited are currently also Trustees of BBC Media Action. The induction for Trustees to outline our work in the context of their responsibilities in relation to BBC Media Action (India) Limited takes place at the same time as the induction for BBC Media Action. Regular knowledge-sharing sessions provide Trustees with the opportunity to gain up-to-date information on particular issues. The Board of Trustees review the risk register on a quarterly basis and consider the controls in place sufficient to mitigate key risks.

RISK MANAGEMENT

BBC Media Action (India) Limited has identified the major risks affecting its work and has ranked these by likelihood and impact. The Trustees have assessed these risks and are satisfied that reasonable steps are being taken to mitigate exposure to them. Principal risks are identified below:

Operating environment

RISK	MITIGATION
The current political and regulatory environment has made it challenging for some INGOs to operate. These challenges may be compounded by our links to the BBC. Failure to keep across changes in local laws across the many countries we work in could result in significant financial penalties.	We have an emergency plan and are fully equipped to access critical systems and deliver work remotely, to explore alternative operating models, to liaise with donors and to repurpose activities at short notice as needed. Our parent charity, BBC Media Action, has a dedicated compliance manager. We have local staff to ensure compliance with local requirements including data protection, registration, tax and statutory reporting.

Health and safety

RISK	MITIGATION
Increased pollution levels in Delhi, where the India office is based, is constantly above the 'severe' rating and could have a long-term consequence on employees' health.	Staff have masks to be used when travelling to and from the office. The office has been fitted with air purifiers and air quality within the office is regularly monitored.

Safeguarding and cyber-security

RISK	MITIGATION
We work in complex environments and through local partner organisations, where there is risk of harm to those we work with and for.	We along with our parent charity continued to strengthen our approach to safeguarding, in line with the NGO sector and donor expectations. We thoroughly communicate our policies across our organisation, conduct regular training and review our processes for safe recruitment, including criminal background checks.
A data breach (hacking or accidental), could lead to business disruption, and serious reputational and financial damage.	We receive support from our parent charity including monitoring of social media accounts, in addition to our own team's work. As part of BBC Media Action, we achieved the Cyber Essentials accreditation standard. We have confidential incident reporting for any data loss or breaches. Our laptops are encrypted and cyber security training is compulsory for employees.

RISK	MITIGATION
Funding is primarily funding for specific projects. If donors become less willing to fund the full cost of projects or put increased risk on the recipient there is a risk that BBC Media Action (India) Limited could not secure funding for an appropriate level of support costs and investment in systems.	Our project budgets are reviewed to ensure that they cover a fair share of support costs. Contracts for delivery are priced appropriately, reflecting the full cost and risk of proposals.
Specific regulations around the operations of charities in India could influence BBC Media Action (India) Limited's operations and ability to attract funding. Changes in India's laws governing the receipt of foreign aid has meant that foreign funders are re-assessing their strategies and operations in India.	BBC Media Action (India) continues to work to diversify its funding in India.

Reputation

RISK	MITIGATION
Events or incidents result in negative coverage in the UK and in India, with consequent impact on areas including delivery, funding and safety.	Clear lines of accountability are in place. We follow BBC Editorial Guidelines. Reactive lines for known risks are in place, and staff are prepared to handle hostile press coverage.

BBC Media Action (India) Limited does not engage in fundraising from the public. However, the charity's parent entity does engage in a small amount of fundraising and information about the controlling parent company can be seen at note 12.

SAFEGUARDING

We follow strong safeguarding practices, actively embedding BBC Media Action's safeguarding policies and practices within BBC Media Action (India) Limited. BBC Media Action's director of programmes is our designated safeguarding officer at senior management level. BBC Media Action's head of safeguarding and ethics works with the operations and HR manager of BBC Media Action (India) Limited to ensure policies and appropriate training are meaningful for staff and partner organisations.

Training courses in Safeguarding and Respect at Work are mandatory for all staff and freelancers, and all offices have received additional guidance on safe recruitment. A staff code of conduct ensures everyone working for BBC Media Action (India) Limited understands expectations for behaviour, knows that any concerns they have will be taken seriously, and that those who come forward will be supported.

During the 2023/24 financial year, BBC Media Action (India) Limited did not report any serious incidents related to safeguarding to the Charity Commission.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of BBC Media Action (India) Limited for the purposes of company law) are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure for that period.

In preparing these financial statements, the Trustees are required to:

- ▶ select suitable accounting policies and then apply them consistently;
- ▶ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- ▶ make judgements and estimates that are reasonable and prudent;
- ▶ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ▶ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

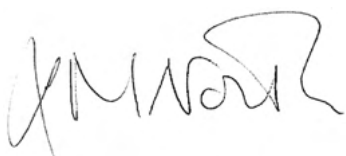
Each of the Trustees confirms that:

- ▶ so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware;
- ▶ and the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the Board of Trustees on 18 October 2024



Lindsey North
Trustee

18 October 2024

TRUSTEES AND ADVISORS

Trustees

Lindsey North*

Julia Rank*

** All Trustees are also directors of the company*

Auditor

Buzzacott LLP, 130 Wood Street, London, EC2V 6DL.

Bankers

Barclays Bank Plc, 1 Churchill Place, London, E14 5HP.

Registered office

Broadcasting House, Portland Place, London W1A 1AA.

BBC Media Action (India) Limited is a company limited by shares with company registration number 2746733 and registered charity number 1121665.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBER OF BBC MEDIA ACTION (INDIA) LIMITED

OPINION

We have audited the financial statements of BBC Media Action (India) Limited (the 'charitable company') and the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice). In our opinion, the financial statements:

- ▶ give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its income and expenditure for the year then ended;
- ▶ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ▶ have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS OF OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATED TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt about the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the annual report and financial statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, 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.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- ▶ the information given in the Trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ▶ the Trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ▶ adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- ▶ the charitable company financial statements are not in agreement with the accounting records and returns; or
- ▶ certain disclosures of Trustees' remuneration specified by law are not made; or
- ▶ we have not received all the information and explanations we require for our audit.
- ▶ the trustees were not entitled to take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the statement of responsibilities of the Trustees, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements 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 conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations.

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ▶ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ▶ we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the sector;
- ▶ we focused on specific laws and regulations in both the UK and overseas, which we considered may have a direct material effect on the financial statements or the operations of the charitable parent company. These laws and regulations included the Charities Act 2011, the Companies Act 2006, data protection legislation, employment legislation and safeguarding principles.
- ▶ we considered the impact of the international nature of the charitable company's operations on its compliance with laws and regulations;
- ▶ we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- ▶ identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ▶ making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- ▶ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ▶ performed analytical procedures to identify any unusual or unexpected relationships;
- ▶ tested journal entries to identify unusual transactions;
- ▶ assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- ▶ used data analytics to investigate the rationale behind any significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ▶ agreeing financial statement disclosures to underlying supporting documentation;
- ▶ reading the minutes of meetings of management and those charged with governance;
- ▶ obtaining details of work carried out by internal auditors in connection with compliance with local laws and regulations;
- ▶ enquiring of management as to actual and potential litigation and claims; and
- ▶ reviewing any available correspondence with HMRC and the charitable company's legal advisors.

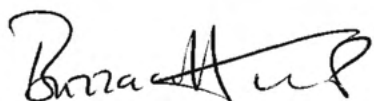
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the charitable company's member, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's member those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's member as a body, for our audit work, for this report, or for the opinions we have formed.



Edward Finch (Senior Statutory Auditor)

For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

ACCOUNTS

STATEMENT OF FINANCIAL ACTIVITIES

(including the income and expenditure account) for the year ended 31 March 2024

	Note	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Income from Charitable activities							
Grant funding for specific charitable activities	2	59,316	911,078	970,395	104,564	1,461,311	1,565,875
Total income		59,316	911,078	970,395	104,564	1,461,311	1,565,875
Expenditure on:							
<i>Charitable activities</i>							
Changing lives through media and communication	3	(59,316)	(911,078)	(970,395)	(104,564)	(1,461,311)	(1,565,875)
Total expenditure		(59,316)	(911,078)	(970,395)	(104,564)	(1,461,311)	(1,565,875)
Net income and net movement in funds	4	-	-	-	-	-	-
Reconciliation of funds							
Total funds brought forward	10	20,771	-	20,771	20,771	-	20,771
Total funds carried forward	10	20,771	-	20,771	20,771	-	20,771

The statement of financial activities includes all gains and losses recognised during the year. All income and expenditure derives from continuing activities.

BALANCE SHEET

At 31 March 2024

	Note	2024 £	2023 £
Current assets			
Debtors	7	709,377	527,137
Cash at bank and in hand		185,538	132,752
Total current assets		894,915	659,889
Liabilities			
Creditors: amounts falling due within one year	8	(874,141)	(639,115)
Net current assets		20,774	20,774
Net assets		20,774	20,774
Funds			
Share capital	9	3	3
Unrestricted funds	10	20,771	20,771
Total Funds		20,774	20,774

The notes on pages 21-26 form part of these financial statements. The financial statements on pages 19-26 were approved by the Board of Trustees on 06 October 2024 and were signed on its behalf by:



Lindsey North

18 October 2024

NOTES

(forming part of the financial statements for the year ended 31 March 2024)

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

a) Basis of preparation

The financial statements have been prepared in accordance with the Companies Act 2006 and applicable UK accounting standards and under historical cost accounting rules.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Financial Review in the Trustees' Report reviews the finances of BBC Media Action (India) Limited in the year ended 31 March 2024 in comparison to the prior year. The cash balance is set out in the balance sheet.

The company shares banking arrangements with its parent BBC Media Action. The Trustees, having received confirmation from the Board of Trustees of its parent, BBC Media Action, that BBC Media Action would provide financial support to BBC Media Action (India) (as described in the 'Going concern' section of the Trustees Report), have no reason to believe that a material uncertainty exists that may cast significant doubt about the ability of BBC Media Action (India) Limited to continue as a going concern.

On the basis of their assessment of the company's financial position and the enquiries made of the Board of Trustees of BBC Media Action, the company's Trustees have a reasonable expectation that the company will be able to continue in operational existence for the foreseeable future. Thus the Board of Trustees continue to adopt the going concern basis of accounting in preparing the annual financial statements.

The company is exempt under Companies Act 2006 s400 from the preparation of consolidated financial statements as it is a wholly-owned subsidiary of BBC Media Action, the ultimate parent which prepares consolidated financial statements, which are publicly

available. These financial statements thus present information about the company as an individual undertaking and not as a Group.

b) Fund accounting

The charity has various funds for which it is responsible and for which separate disclosure is required as follows:

Restricted income funds

Grants which are earmarked by the funder for specific purposes. Such purposes are within the overall aims of the charity.

Unrestricted funds

Funds which are expendable at the discretion of the Trustees in furtherance of the objects of the charity.

c) Income

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. To fall within this analysis heading, the activities specified by the contractual terms or grant conditions must be undertaken for the charitable purposes of the charity (paragraph 4.33 of SORP FRS 102). This income is usually subject to donor imposed conditions which specify the time period in which expenditure of resources can take place and so income is recognised in line with this.

These grants or contract income less the management fee (for indirect costs) are credited to restricted income within the SOFA, with unspent balances being carried forward to subsequent years within the relevant fund. Where funding allows a management fee to be earned the management fee is credited to unrestricted income within the SOFA. Specific debts are recognised where the charity can demonstrate entitlement to income greater than receipts to date. Government grants are recognised when it is reasonable to expect that the grants will be received and that all related conditions will be met, usually on submission of a valid claim for payment. Grants of a revenue nature are recognised as performance related grants where they meet the conditions described above.

Donations are recognised when receivable. Gifts in kind are valued at a reasonable estimate of the value to BBC Media Action, which is normally equal to the market value.

d) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the categories: charitable activities and governance.

e) Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

f) Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits.

g) Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

h) Foreign currency

Transactions denominated in foreign currencies are recorded in sterling at the rates ruling at the date of the transaction. Monetary assets and liabilities at the exchange rates ruling at the balance sheet date and any exchange differences arising are taken to the statement of financial activities.

i) Statement of cash flows

The company is exempt from the requirement to prepare a statement of cash flows as a consolidated statement is produced by the parent company, BBC Media Action.

j) Taxation

BBC Media Action (India) Ltd. is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

k) Leases

Operating lease rentals are charged to the statement of financial activities on a straight line basis over the lease term.

l) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The items in the financial statements where judgements and estimates have been made include:

- the matching of restricted income to expenditure incurred;
- the provision of bad debts;
- valuation of gifts in kind and
- the allocation of support costs.

2. Income from charitable activities

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Grant funding for specific charitable activities						
Bill and Melinda Gates Foundation	26,311	459,091	485,402	65,022	1,140,217	1,205,239
H & M Foundation	28,442	436,060	464,503	39,542	3 21,094	360,636
UNICEF	4,564	14,513	19,077	-	-	-
US State Department	-	1,414	1,414	-	-	-
Total income	59,316	911,078	970,395	104,564	1,461,311	1,565,875

3. Expenditure

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Changing lives through media and communication	59,316	911,078	970,395	104,564	1,461,311	1,565,875
Total expenditure	59,316	911,078	970,395	104,564	1,461,311	1,565,875

All expenditure was for the purpose of changing lives through media and communication, and all activities were carried out in India. All costs charged in 2023/24 related to costs incurred in India and therefore are considered direct project costs rather than support costs.

Expenditure can be apportioned between direct and staff costs as follows:

	Direct project costs 2024 £	Project staff costs 2024 £	Total 2024 £	Direct project costs 2023 £	Project staff costs 2023 £	Total 2023 £
Changing lives through media and communication	439,382	531,013	970,395	774,172	791,703	1,565,875
Total expenditure	439,382	531,013	970,395	774,172	791,703	1,565,875

4. Net income and net movement in funds for the year

This is stated after charging:

	Total 2024 £	Total 2023 £
Operating lease rentals - land and buildings	69,002	78,502
Auditor's remuneration for the statutory audit	9,840	9,240

5. Trustees and employees

Members of the Board of Trustees (who are all directors within the meaning of the Companies Act 2006) received no remuneration for their services in the current or prior year. No Trustees' expenses were paid (2023: £nil).

6. Staff costs

Costs of staff are split out by:

	Total 2024 (£)	Total 2023 (£)
Wages and salaries	469,388	690,241
Social security	-	-
Pension	32,582	35,076
Other staff costs	29,043	66,386
Total	531,013	791,703

Employees with emoluments of £60,000 and over fell into the following bands:	2024	2023
£70,000–£79,999	1	-
£80,000–£89,999	-	-
£90,000–£99,999	1	1
£100,000–£109,999	-	1

The senior management team is made up of the Country Director, the Global Creative Advisor, the Digital Director, the Finance Manager and the Executive Creative Director. The senior management team, who have responsibility for planning, directing and controlling the activities of BBC Media Action (India) Limited, are considered to be key management personnel.

The total cost of employment in respect of these individuals, including the Country Director's total cost of employment of £84,745 (2023 : £80,980), is £341,696 (2023: £385,317).

	Total 2024	Total 2023
Programme activities (charitable):	20	23

Staff costs are either incurred in the form of payments to the BBC for these staff members or payments made internationally by project based payrolls.

7. Debtors

	Total 2024 (£)	Total 2023 (£)
Trade debtors	5,547	-
Other debtors and Prepayments	703,830	527,137
Total	709,377	527,137

8. Creditors: amounts falling due within one year

	Total 2024 (£)	Total 2023 (£)
Trade creditors	-	1,889
Other creditors	184,306	35,678
Amounts due to BBC Media Action	637,732	573,272
Accruals	52,103	28,276
Total	874,141	639,115

9. Share capital

Allotted, called up and fully paid

	Total 2024 £	Total 2023 £
3 ordinary shares of £1 each	3	3

10. Funds analysis

	Unrestricted funds (£)	Restricted funds (£)	Total 2024 (£)
Balance at 1 April 2023	20,771	-	20,771
Income	59,316	911,078	970,395
Expenditure	(59,316)	(911,078)	(970,395)
Balance at 31 March 2024	20,771	-	20,771

	Unrestricted funds (£)	Restricted funds (£)	Total 2023 (£)
Balance at 1 April 2022	20,771	-	20,771
Income	104,564	1,461,311	1,565,875
Expenditure	(104,564)	(1,461,311)	(1,565,875)
Balance at 31 March 2023	20,771	-	20,771

Restricted funds relate to project work exclusively undertaken in India and includes associated income and expenditure in line with the key themes and charitable objects as described in the Trustees report. The projects undertaken during the year are included in note 2 to the financial statements and detailed movements of the funds of the projects undertaken are included in the financial statements of BBC Media Action which are available at Companies House.

11. Commitments

a) Capital

There were no capital commitments at the end of the current or prior financial years.

b) Financial

There were no grant commitments at the end of the current or prior financial years.

c) Leases

BBC Media Action (India) Limited had the following total minimum lease payments under non-cancellable operating leases relating to land and buildings:

	Total 2024 £	Total 2023 £
Operating leases which expire:		
Within one year	38,877	34,718
In the second to fifth years inclusive	-	-
Total	38,877	34,718

12. Ultimate Parent Company

The ultimate parent undertaking, ultimate controlling party and parent of the only group in which the results of the charity are consolidated is BBC Media Action, a charitable company limited by guarantee, incorporated in the United Kingdom and registered in England and Wales.

Copies of the financial statements for BBC Media Action can be obtained from its registered address at Broadcasting House, Portland Place, London W1A 1AA.

13. Related Party Transactions

At 31 March 2024, an amount of £637,732 was owed to BBC Media Action by BBC Media Action (India) Limited (2023: £573,272).

There were no other related party transactions in the year to 31 March 2024 (2023: none).



BBC MEDIA ACTION (INDIA) LIMITED

England & Wales - Charity number 1121665

Accounts

BBC MEDIA ACTION (INDIA) LIMITED

REGISTERED NUMBER 2746733
CHARITY NUMBER 1121665



ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

TABLE OF CONTENTS

Overview	3
Objects and activities for public benefit.....	3
Looking back: Our work in 2022/23.....	5
Looking ahead: Our aims for 2023/24.....	12
Financial review.....	13
Statement of trustees' responsibilities	17
Report of the independent auditor.....	19
Accounts	25

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

The Trustees are pleased to present their annual report and audited financial statements of BBC Media Action (India) Limited for the year ended 31 March 2023.

OVERVIEW

BBC Media Action (India) Limited (company number 2746733) is a subsidiary company of BBC Media Action, the BBC's international development charity. BBC Media Action (India) Limited is a company limited by shares of which the sole member is BBC Media Action. BBC Media Action (India) Limited was awarded charitable status on 22 November 2007.

BBC Media Action (India) Limited uses the power of media and communication to support people to shape their own lives. Working in partnership with broadcasters, government departments, non-governmental organisations (NGOs) and donors, we provide information, strengthen the capacity of the media and other actors, and stimulate positive change.

Alongside BBC Media Action, our vision is of a world where informed and empowered people live in healthy, resilient and inclusive communities. Our mission is that with our partners, we will reach millions through creative communication and trusted media, helping people have their say, understand their rights, responsibilities and each other, and take action to transform their lives.

OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT

The objectives of BBC Media Action (India) Limited are:

- **The education and training of journalists and all others engaged in the broadcast media** in the principles and practice of journalism, programme production, broadcasting and related media skills, including ethics and codes of conduct, technical presentation and writing skills, interviewing techniques, news conferences, relevant law and newsroom roles and responsibilities, so as to promote high standards of balance, fairness, integrity and professionalism.
- **Informing the public in the arts and sciences**, including health, law, social policy, public administration, history, politics, economics, environmental protection, languages and in the availability of education, and in particular through the production, broadcasting and other dissemination of educational programming on film, radio and television, mobile and mobile based platforms, 'below the line' activities and

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

publication of other educational material for public benefit.

BBC Media Action (India) Limited carries out these objectives by:

- Delivering projects that transform lives through media – using media and communication to help reduce poverty and support people in understanding their rights.
- Reaching our target audiences and achieving our objectives through radio and television programmes, digital and social media community outreach and interpersonal communication. We use a range of programming: drama, magazine programmes and public service announcements, among others. We also train journalists, health practitioners, sanitation workers and others.
- To progress towards our mission, BBC Media Action (India) Limited works with other development actors, the international development community, and with academic institutions in India and internationally to explore the role of media from a policy perspective. BBC Media Action (India) Limited also works with civil society organisations, local media organisations, state and central government ministries and the private sector.

Our approach to gender is cross-cutting and encompasses all areas of our work, reflecting how we, as an employer, champion diversity and equity, and how we integrate it into our work. Across our themes, we aim to be inclusive and seek to be aware of gender and diversity, and to design and implement our strategies accordingly to reach beneficiaries across India.

The beneficiaries of our work are the audiences who hear, watch or interact with our radio, television, mobile phone and social media outputs. They also include audiences who join our outreach activities, such as street theatre and listeners' groups, and partners including civil society organisations, media professionals and government departments who receive training and mentoring. In most cases, people receive our services without charge. Occasionally, we charge for a service so that it can continue and be sustainable beyond the life of the project.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of BBC Media Action (India) Limited and in planning future activities. BBC Media Action (India) Limited is committed to strengthening the media in developing countries and using media and communication to reduce poverty and promote human rights globally.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

LOOKING BACK: OUR WORK IN 2022/23

Our objectives

BBC Media Action (India) Limited continued working this year to BBC Media Action's strategic plan, which the Board of Trustees agreed in January 2018 covering three thematic areas: health; governance and rights; and resilience and humanitarian work.

The strategy explains how our work will contribute to the UN's Strategic Development Goals, including through our focus areas of gender equity, women's rights, and the growing youth population. Our work addresses reproductive, maternal and child health, health concerns related to poor sanitation, gender equity, violence against women, and regressive social or gender norms, in addition to critical preparation, survival information and agency coordination during humanitarian crises. Our work in India does not currently address governance.

Our approach is based on:

- bringing about change in four interdependent areas of influence – people, practitioners, organisations, and the wider media system
- working in partnership
- identifying problems, understanding people, adapting and evaluating what we do
- influencing development thinking through our policy work

At the start of this financial year, our work continued to be impacted by the COVID-19 pandemic. We have continued our projects focused on health, gender, economic empowerment and resilience.

Our aims and achievements for 2022/23 were

- ***Deliver our strategy supporting programming to the value of at least £1.5m, and diversify and scale up our donor funding through a renewed focus on business development.***

Our annual income for 2022-23 was £1,565,875 (2021-22: £1,626,178). In an extremely challenging funding environment, this year we have supported BBC Media Action's ambitious business development plan to develop and scale up both existing and new sources of funding. We have had positive conversations so far with our existing donors to unlock additional funding to scale up key project interventions and learnings, with key decisions expected before the end of the next financial year.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

This year, we opened conversations with new potential donors in India, followed by concept note submissions and/or proposals to scale up current work or fund innovative solutions using media and communication. We have designed and submitted concept notes and proposals in areas including climate change awareness and action, addressing air pollution, early childhood development, nutrition and water, sanitation and hygiene (WASH) practices, and structural and normative shifts in support of girls and women. We continue to engage with these potential donors on next steps, as part of our drive to leave both BBC Media Action and BBC Media Action (India) Ltd on a more solid financial footing for the future.

➤ ***Put into action our new global policy on equity, diversity and inclusion, and measure our progress***

Following the January 2022 launch of our new equity, diversity and inclusion policy and approach, covering who we are and how we work, every employee and team across BBC Media Action including BBC Media Action (India) Limited set specific, measurable and achievable goals towards achieving a more diverse and inclusive organisation. Our internal Project Thrive has also given employees throughout our organisation a chance to voice their visions, and has set specific actions to ensure a more inclusive and welcoming work culture for everyone.

➤ ***Continue to adapt and expand our programming to meet the needs of our audiences – particularly for the most neglected urban poor, and those who are most marginalised and hardest to reach.***

This year we have continued our work in women's economic empowerment through digital technology, and focused on improving the quality and productivity of digital engagement for the urban poor, and with marginalised groups through our work with informal waste pickers. We are actively seeking new opportunities to reach those who are most marginalised, especially in areas like climate change. In the following sections, we will outline how we have achieved in our thematic areas.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

Our impact in health

Water, sanitation and hygiene

In 2022, we wrapped up the second phase of our Gates Foundation-funded Sanitation Communications Unit. Our work over the past three years has shown the continuous impact of narrative storytelling in building and supporting the sanitation ‘value-chain’, and for improvements in how people understand and behave when it comes to safely managed sanitation. Our brands and campaigns have reached significant scale and impact in that time.

Our Navrangi drama began with *Navrangi Re!* (Nine to a Shade), launched in 2019, which was a first for India: a drama on sanitation, and a social-impact partnership with a private broadcaster. We followed this up in 2022 with the launch of *Life Navrangi* (A Colourful Life), a follow-on web series aired on YouTube. Our independent evaluations found that both dramas positively shifted attitudes, perceptions and behaviours on the need for septic tanks and waste removal, knowledge on septic tank specifications and waste removal, addressing indiscriminate dumping practices and increasing viewers’ intent to desludge their septic tanks every three years. *Life Navrangi* received over eight million views, and our associated social media campaign, *Flush Ki Baad 2.0*, received over 44k engagements across all social media platforms. We deepened our social media engagement by working with micro-influencers on local Indian platforms.

Our independent, randomised control trial of *Life Navrangi* found that 99% of viewers found the show appealing; 97% found it informative and 84% thought it was relatable to real-life issues. It also found an 18 percentage point increase in perceptions of the health risks of faecal sludge, and in intent to build septic tanks correctly, and a 21 percentage point increase in willingness to report indiscriminate dumping.

Reproductive, maternal, child and neonatal health

Our Direct-to-Consumer project, funded by the Gates Foundation and which wrapped up in January 2023, aimed at building on our previous successes in mobile health by moving toward multi-channel delivery – mimicking a commercial approach. We worked closely with the state government of Uttar Pradesh’s Technical Support Unit to set up, train and deliver a unified, digital communication platform for the state health department. We also provided several health communication prototypes, a digital direct-to-consumer communication strategy on reproductive, maternal, child and neonatal health, and a delivery framework to help the Technical Support Unit and government execute the strategy and multi-channel digital health communication across platforms including SMS, WhatsApp, IVR and chat apps.

Based on this work, the Technical Support Unit has agreed with the Uttar Pradesh health department delivery of direct-to-consumer health communication for the next two years.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

In February 2023, the Uttar Pradesh government also launched their first campaign on this new unified platform on mass drug administration for Lymphatic Filariasis, creating buzz in 18 districts across the state. Work on routine immunisation and child nutrition has also begun, aligning with our strategy.

Our impact in equity, diversity and inclusion

Gender

India has one of the largest gender digital divides in the world. Some 75% of men but only 55% of women own a mobile phone, and the divide is greatest among the most disadvantaged. Our three-year research and learning project, **‘Women’s Empowerment Collectives and the Power of Digital’ (Digital WEE)**, funded by the Bill and Melinda Gates Foundation, concluded in December 2022. The Digital WEE project aimed to identify how technology can enhance pathways to empowerment in women’s collectives, without worsening inequalities. The project collaborated with grassroots women’s collectives in several Indian states to answer research questions establishing how technology can enhance empowerment, how private sector drivers might be leveraged to deliver digital solutions to these collectives at scale, and how we can apply learning from digital social movements and campaigns to women’s collectives in low-resource settings.

An output of the Digital Women’s Economic Empowerment project, the *Bharpoor Academy* (the Academy of Plenty) proof of concept explored whether remote digital learning could support the economic empowerment of 2,500 marginalised women farmers in self-help groups during the pandemic. Specifically, we aimed to improve their knowledge of best practices in potato cultivation, increase their discussion of best practices with other group members and their families, and motivate them to reach out to group trainers for localised guidance. Women respondents who passed the relevant *Bharpoor Academy* course reported a substantial increase in knowledge, including best practices in seed treatment, fertilisation, weeding, harvesting, and storage. They also reported much higher levels of discussion with other women in self-help groups, their families and neighbours, and significantly higher levels of seeking advice. Overall, 85% of all respondents wanted to learn more via a mobile phone.

We also designed a transformative proof of concept to reduce the gender digital divide, working through women’s collectives. With partner Chaitanya WISE, *Phone toh Uthao* (Pick Up the Phone) examines whether exposure to targeted social and behaviour change communication can support women in overcoming barriers to digital access. The service uses bite-sized video and audio content, reflecting women’s time scarcity, and is delivered via interactive voice response-based and WhatsApp chatbot-based learning aids by digital ‘champions’, who tailor their approach according to women’s literacy and access to digital.

Findings from the qualitative assessment and ‘dipstick’ survey showed a high recall of content. Women from the self-help groups said the video and audio content was useful to them (94%), easy to understand (91%), provided new information (76%), and made them

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

want to learn how to use (80%) and own (66%) mobile phones. The self-help group members also demonstrated higher knowledge of how to communicate with customers (89% vs 74% of those who did not interact with the content), how to get information about crops (92% vs 72%), or to communicate with suppliers (91% exposed vs 74% unexposed). Findings also revealed higher levels of discussion in the groups and at home about the benefits of a mobile phone and the opportunity provided by a 'loans for phones' programme.

At the time of writing we are speaking with other funders in hope of scaling the intervention, including the USAID-Reliance Foundation led 'WomenConnect Challenge', for which 'Phone toh Uthao!' made it to a final round of applicants. Learnings from the project will also be applied into a Gates Foundation project on gender norms and digital access, which will examine the norms – particularly among male gatekeepers - that restrict women's access to and meaningful use of mobile phones.

Addressing social and economic marginalisation

In Bengaluru, our PRIDE (A Pathway to Respect, Identity, Dignity and Empowerment), project aims to shift negative perceptions about informal waste pickers. Systematic and generational marginalisation has rendered informal waste pickers virtually invisible, living in extreme poverty. This project seeks to rebuild the social bond by demonstrating how the work of informal waste pickers is interconnected with the lives of the general population, and invaluable in the environmentally threatened metropolis.

#Invaluables is an award-winning idea which allows people of Bengaluru to take a journey of discovery, to see what waste pickers do for them and the city. We used the work of Professor Judith Butler as basis for our approach, which established that certain categories of individuals can be reduced to invisibility; we confirmed through our formative research how people describe informal waste pickers and whether they are, indeed, invisible.

Following the project's first phase in 2021, we launched our second phase in June 2022. Informal waste pickers divert 383,250,000 kilos of waste from landfills every year; we used this data point to create the Happy Number song, which talks about the role of street waste pickers, itinerant waste buyers and sorters, who contribute to a cleaner and better environment. It acknowledged informal waste pickers from Bengaluru as the city's #InvaluableRecyclers. The song and its accompanying music video were co-created with a popular musician, rapper and one of India's topmost comic artiste and influencer. It was also supported by two influencer-led video series posts. The first, 'Spot the Recyclers', delved deeper into identities and skills of informal waste pickers. And the next, #WashTheDabba (container) aimed to sensitise Bangaloreans on how their simple action of rinsing and drying plastic food containers before disposal makes it fit for recycling and helps #InvaluableRecyclers recycle more plastic.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

Our key goal was creating awareness. We targeted men and women of 18-50 in Bengaluru, selecting Facebook as our main platform and Instagram, Twitter, and YouTube to amplify our content. We used social listening to inform targeted social media ads, content development, our media plan and our use of influencers. Private FM stations also helped amplify our campaign messages. We engaged 11 influencers, with followers ranging from 10K to 1.5M, over two phases of content, allowing us to tap into comedy, music, hip hop and recycling to seed co-created content around campaign themes – for instance, a popular comic talking about responsible disposal of COVID-19 waste, and an environmentalist with a heartwarming personality to nudge people to wash plastic food containers before disposal. Some of the influencers used popular formats like reels to amplify the campaign, and were integrated into our own formats, including a chat show, Coffee with Invaluable Recyclers.

Our social media analytics showed that over its two phases, #Invaluables content reached at least 5.1 million unique users in Bengaluru. Phase one led to significant improvement in spontaneous awareness of different segments of waste pickers, from 10% at baseline to 16% amongst those exposed to the content, with no change observed in the unexposed group. Phase two built on these results; for instance, those exposed to our content were 13% more likely to be able to identify an itinerant waste buyer. We also found that increased awareness of waste pickers and their work has helped build recognition of their contribution to society – for instance, those who have seen our content are 21% more likely to feel that waste pickers help minimise waste that ends up in landfill. And both phases have shown that those exposed to our content are 20% more likely to discuss waste pickers with their family.

Research and publications

We published a two-part blog, 'Invisible to Invaluable – How research and behaviour change communication is helping increase respect for and dignity of waste pickers in Bengaluru, India', as part of the Research World blog by ESOMAR, where world's leading brands and organisations share what they're learning through their applications of insights and analytics.

Awards

The #Invaluables social media campaign won Bronze at the 2022 Indian Digital Marketing Awards in the Best Integrated Media Campaign for a Social Cause category, and another Bronze in the Social Impact Category at the 2022 Indian Content Marketing Awards. The awards received more than 800 entries, with 10 shortlisted in the social impact category; we competed with campaigns and CSR initiatives by well-known Indian brands like Mahindra, ITC, Adani, Dainik Jagran and Zee. In fact, we were the only social impact organisation shortlisted in the category!

A research abstract, *Invisible to Invaluable: How communications research is helping tackle stigma and discrimination against informal waste pickers in Bengaluru, India*, won at

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

ESOMAR under the 'Making a difference' category. The work done by PRIDE under Saamuhika Shakti was also discussed at the ESOMAR Congress in September 2022 in Toronto.

Stories from our work

1) Spotlight on informal waste pickers

Our Happy Number music video, part of phase two of #Invaluables, features 32 people from the informal waste picker community in Kuntigrama, Bengaluru, along with their families. Two people from the community, Indira and Mansoor, were keynote speakers at the launch event of Happy Number, which was also attended by 14 other informal waste pickers. They were joined at the event by 22 journalists, generating sizeable interest among the media about the lives of informal waste pickers and leading to more than 50 media stories.

2) The true meaning of collaboration

BBC Media Action and Save the Children India worked closely to create and share a film to dispel myths and misconceptions held by the waste picker community towards COVID-19 vaccines. In this showcase of collective impact, we leveraged each other's strengths to ensure end-to-end delivery of mutually reinforcing activities.

As we developed the film, we worked with Save the Children to cast children from their communities, as children are incredibly powerful in delivering messages to parents. Save the Children supported our production house to cast the children and conduct acting workshops; the day-long workshops were a great success in helping children understand the nuances of their role, dialogue delivery and expressions.

Save the Children then leveraged their relationship with the office of the Honorable Governor of Karnataka to launch the film. In December 2021, the Governor of Karnataka launched a mobile van, which would cover 30 localities in Bengaluru over one month, showing the film in waste picker communities via an LCD screen. We then supported Save the Children by creating branding for the mobile van and activating our PR partner for media publicity around the launch event. As a result, 13 stories were published in print, online and broadcast media in Bengaluru. After the launch of the mobile van, BBC Media Action created and presented to Save the Children a research design and methodology to measure community response to the films, using ten of Save the Children's outreach workers as data collectors after training by our research team.

Children appealing to parents and conveying the importance of taking two doses of COVID vaccine, and the presence of a doctor in the film encouraging audiences

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

to get fully vaccinated, struck a chord. The resulting study showed that four of every five respondents were able to recall that the film was related to COVID vaccines, and the film received 92% or higher agreement scores on appeal, engagement, relevance, ease of understanding, allaying fears about the vaccine, informative and on trustworthiness. On the call to action, a third of those exposed to the film reported receiving a COVID-19 vaccination after watching the film.

LOOKING AHEAD: OUR AIMS FOR 2023/24

In the coming year, BBC Media Action (India)'s strategic direction and programmatic work will be guided by BBC Media Action's current strategy and focus on business development. Our approach will continue to involve:

- Bringing about change in four interdependent areas of influence: people, practitioners, organisations, and wider systems
- Working in partnership
- Identifying problems, understanding people, adapting and evaluating what we do
- Influencing development thinking through our policy work

The 2022/23 financial year continued to present challenges amid crisis and conflict in our countries of work, particularly shrinking aid funding and rising energy and commodity prices that make our work more costly. During the year our parent charity, BBC Media Action, extended our organisational strategy comprising the key thematic areas of governance and rights, health, and resilience and humanitarian response. At the same time, we delivered the first year of our ambitious business development plan to ensure the wider organisation is fit for the future.

In the coming year, we will support BBC Media Action to begin work on a new organisational strategy.

For 2023/24, our goals are:

- *Deliver our strategy supporting programming to the value of at least £2m, diversifying income and contributing to the delivery of the wider organisational budget*
- *With our partners, deliver programmes with positive impact for communities and that contribute to the UN Sustainable Development Goals.*
- *Continue to advance our digital work, and help build sector learning around how digital content and services can bring about positive change. Expand our work to tackle disinformation and build media and digital literacy.*

Our enablers that will help to make these happen are to:

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

- Increase our expertise on digital to reach audiences who can and will have digital access, and use digital capacity to make us a more effective and efficient organisation*
- Implement our Project Thrive plans in each team*
- Explore what localisation means for our organisation as we develop our new strategy, and deliver our work in the ways that are best for our local audiences and partners*
- Use data on our carbon footprint to target changes in the way we operate, and increase the proportion of our work on climate change and nature*

FINANCIAL REVIEW

The income and expenditure account for the year ended 31 March 2023 shows a breakeven result (2023: breakeven).

Total income was £1,565,875 (2022: £1,626,178). Total expenditure was £1,565,875 (2022: £1,626,178).

Projects are delivered in collaboration with BBC Media Action (parent entity). The main funders of the project activities in the year were The Bill and Melinda Gates Foundation and the H&M Foundation.

The balance sheet at 31 March 2023 had net assets of £20,774 (2022: £20,774).

Financial policies

Reserves

During the year the Board of Trustees reviewed the reserves policy in the context of the review of risks and opportunities for BBC Media Action (India) Limited. At 31 March 2023 unrestricted reserves, which are all considered to be free reserves, were £20,771 (2022: £20,771). The Board of Trustees considers that the level of unrestricted reserves, and therefore of free reserves, are at a reasonable level in the context of BBC Media Action (India) Limited's legal structure, the financial support of its parent, BBC Media Action, described in the 'Going concern' section below, the financial risks faced by BBC Media Action (India) Limited, the stability, levels and types of future income and the impact of future plans and commitments. The Board of Trustees considers that the reserves should be maintained at this target level. The reserves policy is reviewed by the Board of Trustees on an annual basis.

Going concern

The Board of Trustees of BBC Media Action (India) Limited received confirmation from the Board of Trustees of its parent, BBC Media Action, that BBC Media Action would

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

provide financial support to BBC Media Action (India) Limited, if the need should arise, in order for BBC Media Action (India) Limited to continue as a going concern.

The Board of Trustees of BBC Media Action (India) Limited is of the opinion that BBC Media Action (India) Limited has adequate resources to continue in operational existence for the foreseeable future. The Board of Trustees have identified no material uncertainties that cast significant doubt about the ability of the company to continue as a going concern as is further explained in Note 1 of the financial statements.

Our organisation

Staff and volunteers

In 2022/23 BBC Media Action (India) Limited employed an average of 23 FTE staff (2021/22: 30 FTE). We employ our staff to meet the demands of the locally run programmes and the staff numbers reflect the current project portfolio needs in the India office. We do not engage volunteers in our charitable activities.

Legal structure

BBC Media Action (India) Limited (company number 2746733) is a company limited by guarantee of which the sole member is BBC Media Action. Its governing documents are a Memorandum and Articles of Association. The financial statements are filed annually with the Registrar of Companies and the Charity Commission.

Governance

Trustees are recruited and appointed after consultation with the Board of Trustees of BBC Media Action. All Trustees of BBC Media Action (India) Limited are currently also Trustees of BBC Media Action. The induction for Trustees to outline our work in the context of their responsibilities in relation to BBC Media Action (India) Limited takes place at the same time as the induction for BBC Media Action. Regular knowledge-sharing sessions provide Trustees with the opportunity to gain up-to-date information on particular issues.

The Board of Trustees review the risk register on a quarterly basis and consider the controls in place sufficient to mitigate key risks.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

Risk management

In addition to the risks presented by COVID-19, BBC Media Action (India) Limited has identified the major risks affecting its work and has ranked these by likelihood and impact. The Trustees have assessed these risks and are satisfied that reasonable steps are being taken to mitigate exposure to them. Principal risks are identified below:

RISK	MITIGATION
Compliance with local laws	
Failure to keep across changes in local laws could result in significant financial penalties.	Local staff in place responsible for ensuring compliance with local requirements including data protection, registration, tax and statutory reporting. Support from third party advisors used.
Health and safety	
Increased pollution levels in Delhi, where the India office is based, is constantly above the 'severe' rating and could have a long-term consequence on employees' health.	Staff have been distributed masks to be used when travelling to and from the office. The office has been fitted with air purifiers and air quality within the office is regularly monitored.
COVID-19: Health, safety and operations	
The COVID-19 pandemic hit India particularly hard, with effects felt well into this financial year.	Staff continued to work from home early this financial year, while continuing to deliver programming to time and budget.
Business model and changes in funding environment	
Funding is primarily funding for specific projects. If donors become less willing to fund the full cost of projects or put increased risk on the recipient there is a risk that BBC Media Action (India) Limited could not secure funding for an appropriate level of support costs and investment in systems.	Our project budgets are reviewed to ensure that they cover a fair share of support costs. Contracts for delivery are priced appropriately, reflecting the full cost and risk of proposals.
Specific regulations around the operations of charities in India could influence BBC	BBC Media Action (India) continues to work to diversify its funding, forging

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

Media Action (India) Limited's operations and ability to attract funding. Changes in India's laws governing the receipt of foreign aid has meant that foreign funders are re-assessing their strategies and operations in India.	relationships with new funders (IKEA Foundation, H&M Foundation) in India.
Reputation	
Events or incidents result in negative coverage in the UK and in India, with consequent impact on areas including delivery, funding and safety.	Clear lines of accountability are in place. We follow BBC Editorial Guidelines. Reactive lines for known risks are in place, and staff are prepared to handle hostile press coverage.
Activities by the wider BBC, including reporting by BBC News, in or about India, and the Government of India's relationship with the BBC, all have the potential to impact our donor and government relations, and our standing in the country.	We follow BBC Editorial Guidelines but we remain completely separate from the editorial decision-making of BBC News; we are in a separate office from BBC News in India, and we have independent and strong partnerships. Our colleagues in London also work closely with the BBC to identify risks and mitigate them as far as possible, including through clear communication with our staff in India.

BBC Media Action (India) Limited does not engage in fundraising from the public. However, the charity's parent entity does engage in a small amount of fundraising and information about the controlling parent company can be seen at note 12.

Safeguarding

We follow strong safeguarding practices, actively embedding BBC Media Action's safeguarding policies and practices within BBC Media Action (India) Limited. BBC Media Action's director of programmes is our designated safeguarding officer at senior management level. BBC Media Action's head of safeguarding and ethics works with the operations and HR manager of BBC Media Action (India) Limited to ensure policies and appropriate training are meaningful for staff and partner organisations.

Training courses in Safeguarding and Respect at Work are mandatory for all staff and freelancers, and all offices have received additional guidance on safe recruitment. A staff code of conduct ensures everyone working for BBC Media Action (India) Limited

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

understands expectations for behaviour, knows that any concerns they have will be taken seriously, and that those who come forward will be supported.

During the 2022/23 financial year, BBC Media Action (India) Limited did not report any serious incidents related to safeguarding to the Charity Commission.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of BBC Media Action (India) Limited for the purposes of company law) are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the Trustees confirms that:

- so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware;
- and the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the Board of Trustees on 3 November 2023



Lindsey North
Trustee

TRUSTEES AND ADVISORS

Trustees

Lindsey North*
Julia Rank*

* All Trustees are also directors of the company

Auditor

Buzzacott LLP, 130 Wood Street, London, EC2V 6DL

Bankers

Barclays Bank Plc, 1 Churchill Place, London, E14 5HP

Registered Office

Broadcasting House, Portland Place, London W1A 1AA

BBC Media Action (India) Limited is a company limited by shares with company registration number 2746733 and registered charity number 1121665.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

REPORT FROM THE INDEPENDENT AUDITORS TO THE MEMBER OF BBC MEDIA ACTION (INDIA) LIMITED

Opinion

We have audited the financial statements of BBC Media Action (India) Limited (the ‘charitable company’) and the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland’ (United Kingdom Generally Accepted Accounting Practice). In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company’s affairs as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees’ use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

doubt about the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report and financial statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, which is also the directors' report for the purposes of company law and includes the Strategic Report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report, which is also the directors' report for the purposes of company law and includes the Strategic Report, has been prepared in accordance with applicable legal requirements.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report including the Strategic Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of responsibilities of the Trustees, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations in both the UK and overseas, which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Charities Act 2011, the Companies Act 2006, data protection legislation, anti-bribery, employment, safeguarding principles, health and safety legislation;
- we considered the impact of the international nature of the charitable company's operations on its compliance with laws and regulations;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- used data analytics to investigate the rationale behind any significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of management and those charged with governance;
- obtaining details of work carried out by internal auditors in connection with compliance with local laws and regulations;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing any available correspondence with HMRC and the charitable company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's member, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's member those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's member as a body, for our audit work, for this report, or for the opinions we have formed.

Signed



6 November 2023

Edward Finch (Senior Statutory Auditor)

For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

ACCOUNTS

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

BBC Media Action (India) Limited

Statement of Financial Activities

(including the income and expenditure account)

For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £
Income from charitable activities				
Grant funding for specific charitable activities	2	104,564	1,461,311	1,565,875
Total income		104,564	1,461,311	1,565,875
Expenditure on :				
Charitable activities				
Changing lives through media and communication	3	(104,564)	(1,461,311)	(1,565,875)
Total expenditure		(104,564)	(1,461,311)	(1,565,875)
Net income and net movement in funds	4	-	-	-
Reconciliation of funds				
Total funds brought forward	10	20,771	-	20,771
Total funds carried forward	10	20,771	-	20,771

The statement of financial activities includes all gains and losses recognised during the year. All income and expenditure derives from continuing activities.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

BBC Media Action (India) Limited

Statement of Financial Activities

(including the income and expenditure account)

For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £
Income from charitable activities				
Grant funding for specific charitable activities	2	147,789	1,478,389	1,626,178
Total income		147,789	1,478,389	1,626,178
Expenditure on :				
Charitable activities				
Changing lives through media and communication	3	(147,789)	(1,478,389)	(1,626,178)
Total expenditure		(147,789)	(1,478,389)	(1,626,178)
Net income and net movement in funds	4	-	-	-
Reconciliation of funds				
Total funds brought forward	10	20,771	-	20,771
Total funds carried forward	10	20,771	-	20,771

The statement of financial activities includes all gains and losses recognised during the year. All income and expenditure derives from continuing activities.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

BBC Media Action (India) Limited
Balance Sheet
at 31 March 2023

	Notes	2023 £	2022 £
Current assets			
Debtors	7	527,137	589,870
Cash at bank and in hand		132,753	120,501
Total current assets		659,890	710,371
Liabilities			
Creditors: amounts falling due within one year	8	(639,115)	(689,597)
Net current assets		20,775	20,774
Net assets		20,775	20,774
Funds			
Share capital	9	3	- 3
Unrestricted funds	10	20,771	20,771
Total Funds		20,774	20,774

The notes on pages 29-37 form part of these financial statements.

These financial statements on pages 26 to 37 were approved by the Board of Trustees on 3 November 2023 and were signed on its behalf by:


Lindsey North
Trustee

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

a) BASIS OF PREPARATION

The financial statements have been prepared in accordance with the Companies Act 2006 and applicable UK accounting standards and under historical cost accounting rules.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Financial Review in the Trustees' Report reviews the finances of BBC Media Action (India) Limited in the year ended 31 March 2023 in comparison to the prior year. The cash balance is set out in the balance sheet.

The company shares banking arrangements with its parent BBC Media Action. The Trustees, having received overall aims of the charity, confirmation from the Board of Trustees of its parent, BBC Media Action, that BBC Media Action would provide financial support to BBC Media Action (India) (as described in the 'Going concern' section of the Trustees Report), have no reason to believe that a material uncertainty exists that may cast significant

doubt about the ability of BBC Media Action (India) Limited to continue as a going concern.

On the basis of their assessment of the company's financial position and the enquiries made of the Board of Trustees of BBC Media Action, the company's Trustees have a reasonable expectation that the company will be able to continue in operational existence for the foreseeable future. Thus the Board of Trustees continue to adopt the going concern basis of accounting in preparing the annual financial statements.

The company is exempt under Companies Act 2006 s400 from the preparation of consolidated financial statements as it is a wholly-owned subsidiary of BBC Media Action, the ultimate parent which prepares consolidated financial statements, which are publicly available. These financial statements thus present information about the company as an individual undertaking and not as a Group.

b) FUND ACCOUNTING

The charity has various funds for which it is responsible and for which separate disclosure is required as follows:

Restricted income funds

Grants which are earmarked by the funder for specific purposes. Such purposes are within the

Unrestricted funds

Funds which are expendable at the discretion of the Trustees in furtherance of the objects of the charity.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

c) INCOME

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. To fall within this analysis heading, the activities specified by the contractual terms or grant conditions must be undertaken for the charitable purposes of the charity (paragraph 4.33 of SORP FRS 102). This income is usually subject to donor imposed conditions which specify the time period in which expenditure of resources can take place and so income is recognised in line with this.

These grants or contract income less the management fee (for indirect costs) are credited to restricted income within the SOFA, with unspent balances being carried forward to subsequent years within the relevant fund. Where funding allows a management fee to be earned the management fee is credited to unrestricted income within the SOFA. Specific debts are recognised where the charity can demonstrate entitlement to income greater than receipts to date.

Government grants are recognised when it is reasonable to expect that the grants will be received and that all related conditions will be met, usually on submission of a valid claim for payment. Grants of a revenue nature are recognised as performance related grants where they meet the conditions described above.

Donations are recognised when receivable. Gifts in kind are valued at a reasonable estimate of the value to BBC Media Action, which is normally equal to the market value.

d) EXPENDITURE

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the categories : charitable activities and governance.

e) DEBTORS

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

f) CASH AT BANK AND IN HAND

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits.

g) CREDITORS AND PROVISIONS

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

h) FOREIGN CURRENCY

Transactions denominated in foreign currencies are recorded in sterling at the rates ruling at the date of the transaction. Monetary assets and liabilities

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

h) FOREIGN CURRENCY (Continued)

at the exchange rates ruling at the balance sheet date and any exchange differences arising are taken to the statement of financial activities.

i) STATEMENT OF CASH FLOWS

The company is exempt from the requirement to prepare a statement of cash flows as a consolidated statement is produced by the parent company, BBC Media Action.

j) TAXATION

BBC Media Action (India) Ltd. is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

k) LEASES

Operating lease rentals are charged to the statement of financial activities on a straight line basis over the lease term.

**l) JUDGEMENTS AND KEY
SOURCES OF ESTIMATION
UNCERTAINTY**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The items in

the financial statements where judgements and estimates have been made include:

- that expenditure incurred on performance related grants is a reliable basis for estimating the right to receive payment for the work performed.
- the provision of bad debts;
- valuation of gifts in kind and
- the allocation of support costs.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

2. Income from Charitable Activities

	Unrestricted funds £	Restricted funds £	Total 2023 £
Grant funding for specific charitable activities			
Bill and Melinda Gates Foundation	65,022	1,140,217	1,205,239
H & M Foundation	39,542	321,094	360,636
Total income	104,564	1,461,311	1,565,875

	Unrestricted funds £	Restricted funds £	Total 2022 £
Grant funding for specific charitable activities			
Bill and Melinda Gates Foundation	127,562	1,185,878	1,313,440
UNICEF	-	10,565	10,565
H & M Foundation	20,227	281,946	302,173
Total income	147,789	1,478,389	1,626,178

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

3. Expenditure

	Unrestricted funds £	Restricted funds £	Total 2023 £
Changing lives through media and communication	104,564	1,461,311	1,565,875
Total expenditure	104,564	1,461,311	1,565,875

			2022
Changing lives through media and communication	147,789	1,478,389	1,626,178
Total expenditure	147,789	1,478,389	1,626,178

All expenditure was for the purpose of changing lives through media and communication, and all activities were carried out in India. All costs charged in 2022/23 related to costs incurred in India and therefore are considered direct project costs rather than support costs.

Expenditure can be apportioned between direct and staff costs as follows:

	Direct project costs £	Project staff costs £	Total 2023 £
Changing lives through media and communication	774,172	791,703	1,565,875
Total expenditure	774,172	791,703	1,565,875

			2022
Changing lives through media and communication	684,165	942,013	1,626,178
Total expenditure for 2021	684,165	942,013	1,626,178

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

4. Net income and net movement in funds for the year

This is stated after charging:

	Total 2023 £	Total 2022 £
Operating lease rentals - land and buildings	78,502	75,947
Auditor's remuneration for the statutory audit	9,240	8,400

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

5. Trustees and employees

Members of the Board of Trustees (who are all directors within the meaning of the Companies Act 2006) received no remuneration for their services in the current or prior year. No Trustees' expenses were paid (2022: £nil).

6. Staff costs

Costs of staff are split out by:

	Total 2023 £	Total 2022 £
Wages and salaries	690,241	845,185
Social security	-	5,715
Pension	35,076	43,075
Other staff costs	66,386	48,038
Total staff costs	791,703	942,013

Employees with emoluments of £60,000 and over fell into the following bands:

	2023	2022
£60,000 – £69,999	-	-
£80,000 – £89,999	-	2
£90,000 – £99,999	1	-
£100,000 – £109,999	1	-
£130,000 – £139,999	-	1

The senior management team is made up of the Country Director, the Global Creative Advisor, the Digital Director, the Finance Manager, the Programme Director WASH and the Executive Creative Director. The senior management team, who have responsibility for planning, directing and controlling the activities of BBC Media Action (India) Limited, are considered to be key management personnel.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

The total cost of employment in respect of these individuals, including the Country Director's total cost of employment of £80,980 (2022 : £92,663), is £385,317 (2022: £519,420).

The average number of employees calculated on a full-time equivalent basis, by function was:

	Total 2023	Total 2022
Programme activities (charitable)	23	30

Staff costs are either incurred in the form of payments to the BBC for these staff members or payments made internationally by project based payrolls.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

7. Debtors

	Total 2023 £	Total 2022 £
Trade debtors	-	2,608
Other debtors and prepayments	527,137	587,262
Total	527,137	589,870

8. Creditors: amounts falling due within one year

	Total 2023 £	Total 2022 £
Trade creditors	1,889	-
Other creditors	35,678	164,344
Amounts due to BBC Media Action	573,272	495,103
Accruals	28,276	30,150
Total	639,115	689,597

9. Share capital

Allotted, called up and fully paid

	Total 2023 £	Total 2022 £
3 ordinary shares of £1 each	3	3

BBC Media Action (India) Limited was awarded charity status on 22 November 2007. Company law requires share capital to be shown separately in the balance sheet. The share capital forms part of the unrestricted funds of the charity.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

10. Funds analysis

	Unrestricted funds £	Restricted funds £	Total 2022 £
Balance at 1 April 2022	20,771	-	20,771
Income	104,564	1,461,311	1,565,875
Expenditure	(104,564)	(1,461,311)	(1,565,875)
Balance at 31 March 2023	20,771	-	20,771

	Unrestricted funds £	Restricted funds £	Total 2021 £
Balance at 1 April 2021	20,771	-	20,771
Income	147,789	1,478,389	1,626,178
Expenditure	(147,789)	(1,478,389)	(1,626,178)
Balance at 31 March 2022	20,771	-	20,771

Restricted funds relate to project work exclusively undertaken in India and includes associated income and expenditure in line with the key themes and charitable objects as described in the Trustees report. The projects undertaken during the year are included in note 2 to the financial statements and detailed movements of the funds of the projects undertaken are included in the financial statements of BBC Media Action which are available at Companies House.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

11. Commitments

a) Capital

There were no capital commitments at the end of the current or prior financial years.

b) Financial

BBC Media Action (India) Limited had no grant commitments.

c) Leases

At 31 March 2023, BBC Media Action (India) Limited had the following total minimum lease payments under non-cancellable operating leases relating to land and buildings:

	Total 2023 £	Total 2022 £
Operating leases which expire:		
- Within one year	34,718	38,082
		-
- In the second to fifth years inclusive	-	-
Total	34,718	38,082

12. Ultimate Parent Company

The ultimate parent undertaking, ultimate controlling party and parent of the only group in which the results of the charity are consolidated is BBC Media Action, a charitable company limited by guarantee, incorporated in the United Kingdom and registered in England and Wales.

Copies of the financial statements for BBC Media Action can be obtained from its registered address at Broadcasting House, Portland Place, London W1A 1AA.

13. Related Party Transactions

At 31 March 2023, an amount of £573,272 was owed to BBC Media Action by BBC Media Action (India) Limited (2022: £495,103).

BBC MEDIA ACTION (INDIA) LIMITED

England & Wales - Charity number 1121665

Accounts

**BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022**

**COMPANY REGISTRATION NUMBER 02746733
CHARITY REGISTRATION NUMBER 1121665**

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

TABLE OF CONTENTS

Overview	3
Objectives and activities for public benefit.....	3
Looking back: Our work in 2021/22.....	5
Looking ahead: Our aims for 2022/23.....	13
Financial review.....	14
Statement of trustees' responsibilities	18
Report of the independent auditor.....	20
Accounts	26

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

The Trustees are pleased to present their annual report and audited financial statements of BBC Media Action (India) Limited for the year ended 31 March 2022.

OVERVIEW

BBC Media Action (India) Limited (company number 2746733) is a subsidiary company of BBC Media Action, the BBC's international development charity. BBC Media Action (India) Limited is a company limited by shares of which the sole member is BBC Media Action. BBC Media Action (India) Limited was awarded charitable status on 22 November 2007.

BBC Media Action (India) Limited uses the power of media and communication to support people to shape their own lives. Working in partnership with broadcasters, government departments, non-governmental organisations (NGOs) and donors, we provide information, strengthen the capacity of the media and other actors, and stimulate positive change.

Alongside BBC Media Action, our vision is of a world where informed and empowered people live in healthy, resilient and inclusive communities. Our mission is that with our partners, we will reach millions through creative communication and trusted media, helping people have their say, understand their rights, responsibilities and each other, and take action to transform their lives.

OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT

The objectives of BBC Media Action (India) Limited are:

- **The education and training of journalists and all others engaged in the broadcast media** in the principles and practice of journalism, programme production, broadcasting and related media skills, including ethics and codes of conduct, technical presentation and writing skills, interviewing techniques, news conferences, relevant law and newsroom roles and responsibilities, so as to promote high standards of balance, fairness, integrity and professionalism.
- **Informing the public in the arts and sciences**, including health, law, social policy, public administration, history, politics, economics, environmental protection, languages and in the availability of education, and in particular through the production, broadcasting and other dissemination of educational programming on film, radio and television, mobile and mobile based platforms, 'below the line' activities and publication of other educational material for public benefit.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

BBC Media Action (India) Limited carries out these objectives by:

- Delivering projects that transform lives through media – using media and communication to help reduce poverty and support people in understanding their rights.
- Reaching our target audiences and achieving our objectives through radio and television programmes, digital and social media community outreach and interpersonal communication. We use a range of programming: drama, magazine programmes and public service announcements, among others. We also train journalists, health practitioners, sanitation workers and others.
- To progress towards our mission, BBC Media Action (India) Limited works with other development actors, the international development community, and with academic institutions in India and internationally to explore the role of media from a policy perspective. BBC Media Action (India) Limited also works with civil society organisations, local media organisations, state and central government ministries and the private sector.

Our approach to gender is cross-cutting and encompasses all areas of our work, reflecting how we, as an employer, champion diversity and equality, and how we integrate it into our work. Across our themes, we aim to be inclusive and seek to be aware of gender and diversity, and to design and implement our strategies accordingly to reach beneficiaries across India.

The beneficiaries of our work are the audiences who hear, watch or interact with our radio, television, mobile phone and social media outputs. They also include audiences who join our outreach activities, such as street theatre and listeners' groups, and partners including civil society organisations, media professionals and government departments who receive training and mentoring. In most cases, people receive our services without charge. Occasionally, we charge for a service so that it can continue and be sustainable beyond the life of the project.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of BBC Media Action (India) Limited and in planning future activities. BBC Media Action (India) Limited is committed to strengthening the media in developing countries and using media and communication to reduce poverty and promote human rights globally.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

LOOKING BACK: OUR WORK IN 2021/22

Our objectives

BBC Media Action (India) Limited continued working this year to BBC Media Action's strategic plan, which the Board of Trustees agreed in January 2018 covering three thematic areas: health; governance and rights; and resilience and humanitarian work.

The strategy explains how our work will contribute to the UN's Strategic Development Goals, including through our focus areas of gender equality, women's rights and the growing youth population. Our work addresses reproductive, maternal and child health, health concerns related to poor sanitation, gender equality, violence against women, and regressive gender norms, in addition to critical preparation, survival information and agency coordination during humanitarian crises. Our work in India does not currently address governance.

Our approach is based on:

- bringing about change in four interdependent areas of influence – people, practitioners, organisations, and the wider media system
- working in partnership
- identifying problems, understanding people, adapting and evaluating what we do
- influencing development thinking through our policy work
- strengthening capacity

Throughout this financial year, our work has continued to be impacted by the pandemic: including staff working from home during lockdowns and changes to production processes. We have continued work on COVID-19 awareness and understanding while also continuing projects focused on health, gender and economic empowerment.

Our aims and achievements for 2021/22 were

- **Deliver our strategy supporting programming to the value of at least £1.5m.**
Our annual income for 2021-22 was £1,626,178 (2020-21: £1,680,313).
- **Continue our work to help mitigate the impact of COVID-19 on the communities in which we work, ensuring we reach remote and marginalised people, dispelling false information about the coronavirus, and encouraging families to make informed decisions about vaccination as vaccines become more widely available.**
This year we incorporated our COVID-19 pandemic response into existing projects, most significantly with films aimed at informal waste-pickers to

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

help them protect themselves and their families.

- **Scale up our work on climate change adaptation and interconnected issues, including disaster risk reduction, economic security, governance, gender, conflict, migration and health.**

Our work this year spanned gender; health – including sanitation and maternal and child health; economic security and empowerment; decent work and the environment. Further details are contained within this report. Our Country Director, Priyanka Dutt, was also a featured speaker in our COP26 event in Glasgow, speaking about the importance of disaster preparedness and the role of Lifeline communication during increasing natural hazards linked to climate change.

- **Reach and engage audiences, innovating as habits change, and to ensure that we remain relevant and competitive as the landscape continues to evolve.**

This year we have delivered innovative new social and digital content, including the launch in May 2022 of our first web drama on YouTube. We have continued to build our profile and contribute to sector understanding of our ground-breaking work in digital health technology, through high-profile publications and well-received webinars.

- **Support the development and implementation of BBC Media Action's new global policy on diversity and inclusion, covering the work that we do and how we operate as an organisation.**

We have set goals on diversity and inclusion as a team and our projects and programmes consistently examine and build connections across divides in society, reaching the most marginalised groups.

- **Diversify and secure our donor funding, consolidating relationships with existing and past funders, as well as expanding our engagement with new and potential donors.**

We have continued to review our business development strategy in line with the wider organisational approach, pursuing opportunities with India-based foundations and philanthropic organisations. In the coming financial year we will seek further opportunities and financial sustainability by leveraging the newly created Regional Partnerships Director role to support pan-Asia projects

In the following sections, we will outline how we have achieved in our thematic areas.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

Our impact during the pandemic

While we have not had any dedicated funding that allowed us to respond to the pandemic in India this year, we were able to respond to the needs of informal waste pickers in Bengaluru, as a part of the H&M Foundation funded project, PRIDE (A Pathway to Respect, Identity, Dignity and Empowerment). To address low confidence in and misinformation about COVID-19 vaccines among the waste picking community, we produced two films in collaboration with on-ground partners Hasiru Dala and Save the Children India. Both films featured people from within the waste picking community and offered a clear call to action to follow the advice of trained doctors rather than hearsay they may have heard from friends and family.

Both films were disseminated among waste picker communities by our partners. Hasiru Dala disseminated the second film through WhatsApp groups of waste pickers, created and moderated for their own outreach programmes. Save the Children India implemented a month-long outreach event, where a mobile van with a LCD screen playing one of the films travelled to 30 hard to reach areas, playing the film for communities to engage with. The mobile van was flagged off by the governor of Karnataka in December 2021, at an event organized by Save the Children. Taking the collaboration further, BBC Media Action and Save the Children are working together to monitor the effectiveness of the film, with Save the Children's outreach workers being trained by our research team to collect data in the field, using research tools designed by us as well. Results are expected later in 2022.

Our impact in health

Sanitation

Our integrated campaign designed to drive positive household practice on faecal sludge management, featuring a faecal sludge monster – *Malasur*, or the Demon of Defeca - as the central character, received significant recognition this year. *Malasur* was featured at the FSM 6 conference 'Celebrating 10 Years: FSM Heroes – Past, Present and Future' in Indonesia in May 2021, prompting early discussions with government around safe sanitation programming in Indonesia. The campaign was awarded the 'Best Communication in Sanitation' by an independent jury for the ISC-FICCI Awards held by the India Sanitation Coalition in November 2021. The *Malasur* case study was also featured in a government of India publication 'Faecal Sludge and Septage Management in Urban Areas: Business and Service Models' as part of a repository of best practices in India. The intervention features in the government's national communication strategy for the second phase of the Swachh Bharat Mission (Clean India Mission). With a start in one town in 2018, *Malasur* has now spread its tentacles and travelled to multiple cities and towns across seven states in India.

A Change of Heart coffee table book that features 15 inspirational human-interest stories

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

from 11 states showcases India's urban sanitation journey to stakeholders who could draw inspiration to replicate successes. The book was launched in September 2021 by the central government at an event to celebrate the 75th year of India's independence.

Life Navrangi (A Colourful Life), a seven-episode web drama series on urban sanitation, has been produced to build on the success from season 1 of *Navrangi Re!*, the 26-episode television drama series on safe sanitation. The primary objectives of *Life Navrangi* are to change knowledge and attitudes about faecal sludge management, and to drive conversations about safe sanitation practices. The series is being launched in May 2022 on YouTube (an episode per week), leveraging digital platforms that have expanded exponentially during the pandemic. A randomised control trial will be conducted on the series, providing a rigorous evaluation of the impact and hopefully allowing BBC Media Action to contribute further to global learning.

All of our sanitation work is funded by the Bill & Melinda Gates Foundation.

Reproductive, Maternal, Neonatal and Child Health

We are continuing to build on our decade of working in mHealth in India with an exciting new digital direct-to-consumer communication initiative on reproductive, maternal and child health. In this new project, funded by the Bill & Melinda Gates Foundation, we are leveraging a commercial communications platform for multi-channel, targeted digital communications across SMS, WhatsApp, IVR and chat apps. Working closely with our partners, this year we began working to deliver an integrated, digital behaviour change strategy on reproductive, maternal, neonatal and child health with an aim to scale it up across all of Uttar Pradesh.

Our impact on resilience

Decent work

Phase 1 of our H&M Foundation-funded project, **PRIDE** (A Pathway to Respect, Identity, Dignity and Empowerment), to shift how waste collectors and sorters are seen and treated by wider communities in the city of Bengaluru, south India, concluded in June 2021. The initiative invited people to join the #Invaluables Facebook community, to learn about the friends they never knew they had - the city's informal waste pickers. A social experiment film, designed to draw attention to what informal waste pickers do to manage waste, launched the campaign. A quasi-experimental evaluation was set up to better understand the impact of this social media campaign.

Findings from first round of monitoring establishes that the #Invaluables campaign has successfully moved the needle on better visibility of informal waste pickers. There is a significant improvement among exposed audiences on awareness of informal waste pickers over both baseline data and when compared to unexposed respondents. Another

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

aspect that has improved significantly over baseline and when compared to unexposed respondents is recognition of the contribution of informal waste pickers in helping the environment through waste picking and sorting. Higher awareness and appreciation of the work informal waste pickers do has also translated into increased discussion on waste management and informal waste pickers on social media. Phase 2 is in development and builds on the learning from phase 1.

Our impact on equality, diversity and inclusion

Gender

India has one of the largest gender digital divides in the world. In 2020-2021, 75% of men but only 55% of women owned a mobile phone, and the divide is greatest amongst the most disadvantaged.

Our three-year research and learning project, **‘Women’s Empowerment Collectives and the Power of Digital’ (Digital WEE)**, funded by the Bill and Melinda Gates Foundation, is working with academics, researchers, and leading digital experts to understand the gaps, share our research results, and use our learning to design proofs of concept to help address those gaps.

We published three reports in the last financial year:

- (1) ‘Increasing women’s digital literacy in India: what works’, shares the results of our landscaping study reviewing relevant digital literacy definitions and frameworks, key initiatives to improve women’s digital literacy in India and gaps in evidence;
- (2) ‘Connecting Empowerment: How social network expansion in women’s collectives helps bridge the gender digital divide’, explores the relationship between the expansion of women’s social networks in collectives, empowerment, and their adoption and meaningful use of digital technologies; and
- (3) ‘Is the digital revolution in India male?’, which captures the implications of the gender digital divide for designing social media solutions for women’s empowerment.

In partnership with Chaitanya WISE, a grassroots women’s empowerment organisation in Madhya Pradesh, we are developing a proof of concept to explore whether exposure to targeted social and behaviour change communication, delivered by digital champions in self-help group federations using job aids on their mobiles phones, can support women in low income rural and urban communities overcome some of the barriers to digital access and meaningful use of mobile phones.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022



An output of the Digital Women's Economic Empowerment project, the *Bharpoor Academy* (the Academy of Plenty) proof of concept explores whether remote digital learning could support the economic empowerment of 2,500 marginalised women farmers in self-help groups during the pandemic. Specifically, we

aimed to improve their knowledge of best practices in potato cultivation, increase their discussion of best practices with other group members and their families, and motivate them to reach out to group trainers for localised guidance. Women respondents who passed the relevant *Bharpoor Academy* course reported a substantial increase in knowledge, including best practices in seed treatment, fertilisation, weeding, harvesting, and storage. They also reported much higher levels of discussion with other women in self-help groups, their families and neighbours, and significantly higher levels of seeking advice. Overall, 85% of all respondents wanted to learn more via a mobile phone.

Addressing social and economic marginalisation

In Bengaluru, our PRIDE (A Pathway to Respect, Identity, Dignity and Empowerment), project aims to shift negative perceptions about informal waste pickers. Systematic and generational marginalisation has rendered informal waste pickers virtually invisible, living in extreme poverty. This project seeks to rebuild the social bond by demonstrating how the work of informal waste pickers is interconnected with the lives of the general population, and invaluable in the environmentally threatened metropolis.

The evaluation results from the first phase of our #Invaluables social media campaign show that those exposed have a higher awareness of different segments of informal waste pickers and an increased discussion around the topic of informal waste pickers and their role. Analysis from social listening software also supports the findings around higher discussion, revealing a 41% increase in positive chatter about informal waste pickers on social media.

Research, insight and awards

Publications

A chapter on **the UNICEF-funded AdhaFULL** transmedia project, co-authored by Radharani Mitra and Ragini Pasricha with Joyee Chatterjee and Lauren Frank, was **featured in "Entertainment-Education Behind the Scenes – Case Studies for Theory & Practice"**, edited by Lauren Frank and Paul Falzone and published by Palgrave Macmillan: <https://www.palgrave.com/in/book/9783030636135>

The first set of journal papers on the impact and lessons learned from our decade of digital development in India, were **published in the BMJ** in September 2021, as part of a special supplement titled 'Digital Innovations for Community and Primary Health in India'. Nine

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

of the 21 papers published so far as a part of this supplement are related to BBC Media Action's mHealth services – ***Kilkari, Mobile Academy, Mobile Kunji and GupShup Potli***. Most of the papers (except one) are authored by our external evaluation partners, and co-authored by BBC Media Action staff who were closely involved in delivering the project and the evaluation. More papers are expected to be added to this supplement in the coming year.

A peer-reviewed journal article on the impact of ***Navrangi Re!*** was published in the **Journal of Development Communication** in December 2021. The paper, titled 'Starting Conversations to Tackle Sanitation in India Through TV Drama', was authored by external evaluation partners and co-authored by BBC Media Action staff, and contributes to the growing body of evidence that demonstrates the effectiveness of storytelling in bringing about behaviour change.

We disseminated learnings from the Digital WEE project through a monthly, 12-part **Gender & Digital Health Webinar series** in partnership with the UN University's Gender and Health Hub in Kuala Lumpur and the University of Cape Town. The objective of the series is to mainstream gender thinking in the design of digital health strategies, policies, and implementations. On average, nearly 300 people participated in each webinar; 57% were from low to middle income countries, and 69% were women. In December 2021, the consortium launched a policy briefing series to share learning from the webinars, which are being published throughout 2022.

And finally, our radio mini-drama series ***Shaucha Singh*** featuring a traveling salesman character, and ***A People's Movement***, a five-part factual series featuring sanitation best practice, have been featured in the India Sanitation Coalition and the Federation of Indian Chambers of Commerce and Industry (ISC-FICCI) publication, the **Business of Change series**. This edition, 'Success in a Gendered Approach to WASH', featured 22 case studies from across India, including BBC Media Action's work.

External engagement

We partnered with GSMA Connected Society to set up the **GSMA Mobile Digital Skills Alliance**. The Alliance is working to increase equity and reduce the gender digital divide in low- and middle-income countries by sharing best practices and tested digital literacy learning materials. We regularly present learnings from the Digital WEE project at the Alliance meeting and openly share the tools we have developed for other partners to use.

Awards

Malasur, our Demon of Defeca, won the award for **Best Communication in Sanitation** at the 2021 ISC-FICCI sanitation awards. The innovative campaign aims to make the invisible, visible, and to give people simple and engaging language to discuss an issue that is largely out of sight and out of mind.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

Stories from our work



The **#Invaluables social media campaign** aims to lift the shroud of invisibility that cloaks the informal waste pickers of Bengaluru, by making their contribution to the city more visible. At the heart of the campaign was a social experiment featuring four waste pickers, including Velu, who says, "...I believe my work is really important, because Bengaluru generates thousands of kilos of waste everyday which has to be collected, sorted and recycled – so that it does not harm the people living here, and also makes Bengaluru look clean. But not everyone thinks of us or about our work the same way.

"It is unfair to expect people of Bengaluru to recognise who we are, and what we do, if they don't even know about the waste picker community of Bengaluru. With your support, I am positive that more people in Bengaluru would get to know about us and our work, and hopefully, would think of us as their invaluable friend." **Velu, Bengaluru - The #Invaluables.**



Manisha is an organiser in a self-help group federation in Ujjain, Madhya Pradesh. She dropped out of school when her father arranged her marriage and had her first child at 15. Manisha joined a self-help group support her husband and in-laws financially. Her bookkeeping talent was recognised by the federation, and she progressed rapidly from group secretary to leader to cluster group organiser, setting up 30 self-help groups. As a mother with young children and limited mobility, she relied on her smartphone to coordinate group activities and to communicate with other women in the federation.

As Manisha's role grew, her social network expanded dramatically, giving her access to new ideas, opportunities, and role models. Digital technology greatly accelerated this process by increasing the reach, frequency and richness of communication within the federation.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

LOOKING AHEAD: OUR AIMS FOR 2022/23

In the coming year, BBC Media Action (India)'s strategic direction and programmatic work will be guided by BBC Media Action's current strategy and focus on business development. Our approach will continue to involve:

- Bringing about change in four interdependent areas of influence: people, practitioners, organisations, and the wider media or government systems
- Working in partnership with local civil society, media, and academia
- Identifying problems, understanding people, adapting and evaluating what we do
- Influencing development thinking through our policy work

During 2022/23, BBC Media Action (India) will:

- ***Deliver our strategy supporting programming to the value of at least £2mn.***
- ***Diversify and scale up our donor funding in a renewed focus on business development***

In an extremely challenging funding environment, in the next financial year we will support the wider BBC Media Action in its ambitious business development plan to develop and scale up both existing and new sources of funding. This plan will leave both BBC Media Action and BBC Media Action (India) Ltd on a more solid financial footing for the future.

- ***Put into action our new global policy on equity, diversity and inclusion, and measure our progress***

BBC Media Action's new global strategy and approach covers who we are, what we do and how we will do it, and reflects wider sector moves toward becoming more locally led. For the coming financial year, we will support the organisation to take concrete steps toward achieving our ambitious equity, diversity and inclusion goals. We will measure our progress at the end of each financial year to hold ourselves accountable on our commitments.

- ***Continue to adapt and expand our programming to meet the needs of our audiences – particularly for the most neglected urban poor, and those who are most marginalised and hardest to reach.***

In the coming financial year we will continue our work in women's economic empowerment through digital technology, and focus on improving the

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

quality and productivity of digital engagement for the urban poor, and with marginalised groups through our work with informal waste pickers. We will seek new opportunities to reach those who are most marginalised, especially in areas like climate change.

FINANCIAL REVIEW

The income and expenditure account for the year ended 31 March 2022 shows a breakeven result (2021: breakeven).

Total income was £1,626,178 (2021: £1,680,313). Total expenditure was £1,626,178 (2021: £1,680,313).

Projects are delivered in collaboration with BBC Media Action (parent entity). The main funders of the project activities in the year were The Bill and Melinda Gates Foundation and the H&M Foundation.

The balance sheet at 31 March 2022 had net assets of £20,774 (2021: £20,774).

Financial policies

Reserves

At 31 March 2022 unrestricted reserves, which are all considered to be free reserves, were £20,771 (2021: £20,771). The Board of Trustees considers that the level of unrestricted reserves, and therefore of free reserves, are at a reasonable level in the context of BBC Media Action (India) Limited's legal structure, the financial support of its parent, BBC Media Action, described in the 'Going concern' section below, the financial risks faced by BBC Media Action (India) Limited, the stability, levels and types of future income and the impact of future plans and commitments. The Board of Trustees considers that the reserves should be maintained at this target level. The reserves policy is reviewed by the Board of Trustees on an annual basis.

Going concern

The Board of Trustees of BBC Media Action (India) Limited received confirmation from the Board of Trustees of its parent, BBC Media Action, that BBC Media Action would provide financial support to BBC Media Action (India) Limited, if the need should arise, in order for BBC Media Action (India) Limited to continue as a going concern.

Due to the COVID-19 pandemic and other crises, the finance and audit committee met six times in 2021-2022. It monitored the nine key risks and opportunities

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

identified at the start of the year, related to donor funding, operating uncertainties and the position of the parent charity, BBC Media Action.

The Board of Trustees of BBC Media Action (India) Limited is of the opinion that BBC Media Action (India) Limited has adequate resources to continue in operational existence for the foreseeable future. The Board of Trustees have identified no material uncertainties that cast significant doubt about the ability of the company to continue as a going concern as is further explained in Note 1 of the financial statements.

Our organisation

Staff and volunteers

In 2021/22 BBC Media Action (India) Limited employed an average of 30 FTE staff (2020/21: 31). We employ our staff to meet the demands of the locally run programmes and the staff numbers reflect the current project portfolio needs in the India office. We do not engage volunteers in our charitable activities.

Legal structure

BBC Media Action (India) Limited (company number 2746733) is a company limited by guarantee of which the sole member is BBC Media Action. Its governing documents are a Memorandum and Articles of Association. The financial statements are filed annually with the Registrar of Companies and the Charity Commission.

Governance

Trustees are recruited and appointed after consultation with the Board of Trustees of BBC Media Action. All Trustees of BBC Media Action (India) Limited are currently also Trustees of BBC Media Action. The induction for Trustees to outline our work in the context of their responsibilities in relation to BBC Media Action (India) Limited takes place at the same time as the induction for BBC Media Action. Regular knowledge-sharing sessions provide Trustees with the opportunity to gain up-to-date information on particular issues.

The Board of Trustees review the risk register on a quarterly basis and consider the controls in place sufficient to mitigate key risks.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

Risk management

In addition to the risks presented by COVID-19, BBC Media Action (India) Limited has identified the major risks affecting its work and has ranked these by likelihood and impact. The Trustees have assessed these risks and are satisfied that reasonable steps are being taken to mitigate exposure to them. Principal risks are identified below:

RISK	MITIGATION
Compliance with local laws	
Frequent changes introduced by Government of India in Statutory disclosures can lead to exposure to financial penalties in case any of the requirements are missed.	India team responsible for ensuring compliance with statutory laws prevailing in country. Support from third party advisors is used so that India team doesn't miss on any compliances.
Under the provisions of Foreign Exchange and Management Act, 1999, export receivables and import payables are required to be settled within the time prescribed by Reserve Bank of India (RBI). During FY 2017-18 BBCMAIL has made a default on its export receivables (INR 11 crores) and payables (INR 16 crores) with HO and have approached EY to advise on export proceeds and payments of outstanding balances beyond stipulated time and way forward for regularization of these transactions.	EY has suggested a way forward basis which export receivables will be paid by HO to BO and export payables including profits will be paid by BO to HO. BBC is working on this, and all the necessary documents are submitted to EY tax team. EY is in the process of finalizing documents and submitting the necessary paperwork to RBI.
Health and safety	
Increased pollution levels in Delhi, where the India office is based, is constantly above the 'severe' rating and could have a long-term consequence on employees' health.	Staff have been distributed masks to be used when travelling to and from the office. The office has been fitted with air purifiers and air quality within the office is regularly monitored.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

RISK	MITIGATION
COVID-19: Health, safety and operations	
The COVID-19 pandemic hit India particularly hard, given its massive population, very little opportunity for most people to physically distance themselves, struggling public health system and stressed economy. Several staff members and their families have had COVID-19, and several have lost family members.	Early in the pandemic, donors were supportive of required changes to operations and deliverables.. Staff continued to work from home for much of this financial year, while continuing to deliver programming to time and budget. Some timelines have been re-negotiated and deliverables pushed back where needed to allow staff time to recover their health and wellbeing.
Business model and changes in funding environment	
Funding is primarily funding for specific projects. If donors become less willing to fund the full cost of projects or put increased risk on the recipient there is a risk that BBC Media Action (India) Limited could not secure funding for an appropriate level of support costs and investment in systems. Specific regulations around the operations of charities in India could influence BBC Media Action (India) Limited's operations and ability to attract funding. Changes in India's laws governing the receipt of foreign aid has meant that foreign funders are re-assessing their strategies and operations in India. For BBC Media Action, current projects are committed till 2022.	Our project budgets are reviewed to ensure that they cover a fair share of support costs. Contracts for delivery are priced appropriately, reflecting the full cost and risk of proposals. BBC Media Action (India) continues to work to diversify its funding, forging relationships with new funders (IKEA Foundation, H&M Foundation) in India.
Reputation	
Events or incidents result in negative coverage in the UK and in India, with consequent impact on areas including delivery, funding and safety.	Clear lines of accountability are in place. We follow BBC Editorial Guidelines. Reactive lines for known risks are in place, and staff are prepared to handle hostile press coverage.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

BBC Media Action (India) Limited does not engage in fundraising from the public. However, the charity's parent entity does engage in a small amount of fundraising and information about the controlling parent company can be seen at note 12.

Safeguarding

We follow strong safeguarding practices, actively embedding BBC Media Action's safeguarding policies and practices within BBC Media Action (India) Limited. BBC Media Action's director of programmes is our designated safeguarding officer at senior management level. BBC Media Action's head of safeguarding and ethics works with the operations and HR manager of BBC Media Action (India) Limited to ensure policies and appropriate training are meaningful for staff and partner organisations.

Training courses in Safeguarding and Respect at Work are mandatory for all staff and freelancers, and all offices have received additional guidance on safe recruitment. A staff code of conduct ensures everyone working for BBC Media Action (India) Limited understands expectations for behaviour, knows that any concerns they have will be taken seriously, and that those who come forward will be supported.

During the 2021/22 financial year, BBC Media Action (India) Limited did not report any serious incidents related to safeguarding to the Charity Commission.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of BBC Media Action (India) Limited for the purposes of company law) are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

- explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

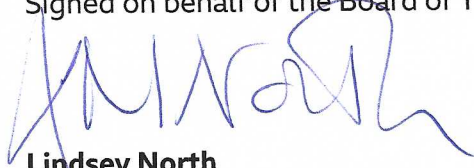
Each of the Trustees confirms that:

- so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware;
- and the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the Board of Trustees on 10th November 2022



Lindsey North
Trustee

TRUSTEES AND ADVISORS

Trustees

Lindsey North*
Julia Rank*

* All Trustees are also directors of the company

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

Auditor

Buzzacott LLP, 130 Wood Street, London, EC2V 6DL

Bankers

Barclays Bank Plc, 1 Churchill Place, London, E14 5HP

Registered Office

Broadcasting House, Portland Place, London W1A 1AA

BBC Media Action (India) Limited is a company limited by shares with company registration number 2746733 and registered charity number 1121665.

REPORT FROM THE INDEPENDENT AUDITORS TO THE MEMBER OF BBC MEDIA ACTION (INDIA) LIMITED

Opinion

We have audited the financial statements of BBC Media Action (India) Limited (the 'charitable company') and the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice). In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt about the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report and financial statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

- the information given in the Trustees' report, which is also the directors' report for the purposes of company law and includes the Strategic Report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report, which is also the directors' report for the purposes of company law and includes the Strategic Report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report including the Strategic Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of responsibilities of the Trustees, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations in both the UK and overseas, which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Charities Act 2011, the Companies Act 2006, data protection legislation, anti-bribery, employment, safeguarding principles, health and safety legislation;
- we considered the impact of the international nature of the charitable company's operations on its compliance with laws and regulations;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

- identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- used data analytics to investigate the rationale behind any significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of management and those charged with governance;
- obtaining details of work carried out by internal auditors in connection with compliance with local laws and regulations;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing any available correspondence with HMRC and the charitable company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's member, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's member those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's member as a body, for our audit work, for this report, or for the opinions we have formed.

Signed



Edward Finch (Senior Statutory Auditor)

For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

11/11/22

BBC Media Action (India) Limited

Statement of Financial Activities

(including the income and expenditure account)

For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £
Income from charitable activities				
Grant funding for specific charitable activities	2	147,789	1,478,389	1,626,178
Total income		147,789	1,478,389	1,626,178
Expenditure on :				
Charitable activities				
Changing lives through media and communication	3	(147,789)	(1,478,389)	(1,626,178)
Total expenditure		(147,789)	(1,478,389)	(1,626,178)
Net income and net movement in funds	4	-	-	-
Reconciliation of funds				
Total funds brought forward	10	20,771	-	20,771
Total funds carried forward	10	20,771	-	20,771

The statement of financial activities includes all gains and losses recognised during the year. All income and expenditure derives from continuing activities.

BBC Media Action (India) Limited

Statement of Financial Activities

(including the income and expenditure account)

For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £
Income from charitable activities				
Grant funding for specific charitable activities	2	119,870	1,560,443	1,680,313
Total income		119,870	1,560,443	1,680,313
Expenditure on :				
Charitable activities				
Changing lives through media and communication	3	(119,870)	(1,560,443)	(1,680,313)
Total expenditure		(119,870)	(1,560,443)	(1,680,313)
Net income and net movement in funds	4	-	-	-
Reconciliation of funds				
Total funds brought forward	10	20,771	-	20,771
Total funds carried forward	10	20,771	-	20,771

The statement of financial activities includes all gains and losses recognised during the year. All income and expenditure derives from continuing activities.

BBC Media Action (India) Limited

Balance Sheet

at 31 March 2022

	<i>Notes</i>	2022 £	2021 £
Current assets			
Debtors	7	589,870	490,093
Cash at bank and in hand		120,501	247,632
Total current assets		710,371	737,725
Liabilities			
Creditors: amounts falling due within one year	8	(689,597)	(716,951)
Net current assets		20,774	20,774
Net assets		20,774	20,774
Funds			
Share capital	9	3	3
Unrestricted funds	10	20,771	20,771
Total Funds		20,774	20,774

The notes on pages 29-37 form part of these financial statements.

These financial statements on pages 26 to 37 were approved by the Board of Trustees on 10th November 2022 and were signed on its behalf by:



Lindsey North
Trustee

Notes

(forming part of the financial statements
for the year ended 31 March 2022)

1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

a) BASIS OF PREPARATION

The financial statements have been prepared in accordance with the Companies Act 2006 and applicable UK accounting standards and under historical cost accounting rules. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Financial Review in the Trustees' Report reviews the finances of BBC Media Action (India) Limited in the year ended 31 March 2022 in comparison to the prior year. The cash balance is set out in the balance sheet.

The company shares banking arrangements with its parent BBC Media Action. The Trustees, having received confirmation from the Board of Trustees of its parent, BBC Media Action, that BBC Media Action would provide financial support to BBC Media Action (India) (as described in the 'Going concern' section of the Trustees Report), have no reason to believe that a material uncertainty exists that may cast significant doubt about the

ability of BBC Media Action (India) Limited to continue as a going concern.

On the basis of their assessment of the company's financial position and the enquiries made of the Board of Trustees of BBC Media Action, the company's Trustees have a reasonable expectation that the company will be able to continue in operational existence for the foreseeable future. Thus the Board of Trustees continue to adopt the going concern basis of accounting in preparing the annual financial statements.

The company is exempt under Companies Act 2006 s400 from the preparation of consolidated financial statements as it is a wholly-owned subsidiary of BBC Media Action, the ultimate parent which prepares consolidated financial statements, which are publicly available. These financial statements thus present information about the company as an individual undertaking and not as a Group.

b) FUND ACCOUNTING

The charity has various funds for which it is responsible and for which separate disclosure is required as follows:

Restricted income funds

Grants which are earmarked by the funder for specific purposes. Such purposes are within the overall aims of the charity.

Unrestricted funds

Funds which are expendable at the discretion of the Trustees in furtherance of the objects of the charity.

Notes

(forming part of the financial statements
for the year ended 31 March 2022)

c) INCOME

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. To fall within this analysis heading, the activities specified by the contractual terms or grant conditions must be undertaken for the charitable purposes of the charity (paragraph 4.33 of SORP FRS 102). This income is usually subject to donor imposed conditions which specify the time period in which expenditure of resources can take place and so income is recognised in line with this.

These grants or contract income less the management fee (for indirect costs) are credited to restricted income within the SOFA, with unspent balances being carried forward to subsequent years within the relevant fund. Where funding allows a management fee to be earned the management fee is credited to unrestricted income within the SOFA. Specific debts are recognised where the charity can demonstrate entitlement to income greater than receipts to date.

Government grants are recognised when it is reasonable to expect that the grants will be received and that all related conditions will be met, usually on submission of a valid claim for payment. Grants of a revenue nature are recognised as performance related grants where they meet the conditions described above.

Donations are recognised when receivable. Gifts in kind are valued at a reasonable estimate of the value to BBC Media Action, which is normally equal to the market value.

d) EXPENDITURE

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the categories : charitable activities and governance.

e) DEBTORS

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

f) CASH AT BANK AND IN HAND

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits.

g) CREDITORS AND PROVISIONS

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

h) FOREIGN CURRENCY

Transactions denominated in foreign currencies are recorded in sterling at the rates ruling at the date of the transaction. Monetary assets and liabilities

Notes

(forming part of the financial statements
for the year ended 31 March 2022)

h) FOREIGN CURRENCY (Continued)

at the exchange rates ruling at the balance sheet date and any exchange differences arising are taken to the statement of financial activities.

i) STATEMENT OF CASH FLOWS

The company is exempt from the requirement to prepare a statement of cash flows as a consolidated statement is produced by the parent company, BBC Media Action.

J) TAXATION

BBC Media Action (India) Ltd. is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

k) LEASES

Operating lease rentals are charged to the statement of financial activities on a straight line basis over the lease term.

l) JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The items in

the financial statements where judgements and estimates have been made include:

- that expenditure incurred on performance related grants is a reliable basis for estimating the right to receive payment for the work performed.
- the provision of bad debts;
- valuation of gifts in kind and
- the allocation of support costs.

BBC Media Action (India) Limited

31 March 2022

2. Income from Charitable Activities

	Unrestricted funds £	Restricted funds £	Total 2022 £
Grant funding for specific charitable activities			
Bill and Melinda Gates Foundation	127,562	1,185,878	1,313,440
UNICEF	-	10,565	10,565
Other grants	20,227	281,946	302,173
Total income	147,789	1,478,389	1,626,178

	Unrestricted funds £	Restricted funds £	Total 2021 £
Grant funding for specific charitable activities			
Bill and Melinda Gates Foundation	103,532	1,182,745	1,286,277
Other grants	16,338	377,698	394,036
Total income	119,870	1,560,443	1,680,313

BBC Media Action (India) Limited

31 March 2022

3. Expenditure

	Unrestricted funds £	Restricted funds £	Total 2022 £
Changing lives through media and communication	147,789	1,478,389	1,626,178
Total expenditure	147,789	1,478,389	1,626,178
			2021
Changing lives through media and communication	119,870	1,560,443	1,680,313
Total expenditure for 2021	119,870	1,560,443	1,680,313

All expenditure was for the purpose of changing lives through media and communication, and all activities were carried out in India. All costs charged in 2021/22 related to costs incurred in India and therefore are considered direct project costs rather than support costs.

Expenditure can be apportioned between direct and staff costs as follows:

	Direct project costs £	Project staff costs £	Total 2022 £
Changing lives through media and communication	684,165	942,013	1,626,178
Total expenditure	684,165	942,013	1,626,178
			2021
Changing lives through media and communication	753,451	926,862	1,680,313
Total expenditure for 2021	753,451	926,862	1,680,313

4. Net income and net movement in funds for the year

This is stated after charging:

	Total 2022 £	Total 2021 £
Operating lease rentals - land and buildings	75,947	77,296
Auditor's remuneration for the statutory audit	8,400	7,800

BBC Media Action (India) Limited

31 March 2022

5. Trustees and employees

Members of the Board of Trustees (who are all directors within the meaning of the Companies Act 2006) received no remuneration for their services in the current or prior year. No Trustees' expenses were paid (2021: £nil).

6. Staff costs

Costs of staff are split out by:

	Total 2022 £	Total 2021 £
Wages and salaries	845,185	811,265
Social security	5,715	17,102
Pension	43,075	51,132
Other staff costs	48,038	47,363
Total staff costs	942,013	926,862

Employees with emoluments of £60,000 and over fell into the following bands:

	2022	2021
£60,000 – £69,999	-	-
£80,000 – £89,999	2	2
£90,000 – £99,999	-	-
£100,000 – £109,999	-	1
£130,000 – £139,999	1	-

The senior management team is made up of the Country Director, the Global Creative Advisor, the Digital Director, the Finance Manager, the Programme Director WASH and the Executive Creative Director. The senior management team, who have responsibility for planning, directing and controlling the activities of BBC Media Action (India) Limited, are considered to be key management personnel.

The total cost of employment in respect of these individuals, including the Country Director's total cost of employment of £92,663 (2021 : £92,731), is £519,420 (2021: £437,815).

The average number of employees calculated on a full-time equivalent basis, by function was:

	Total 2022	Total 2021
Programme activities (charitable)	30	31

Staff costs are either incurred in the form of payments to the BBC for these staff members or payments made internationally by project based payrolls.

BBC Media Action (India) Limited

31 March 2022

7. Debtors

	Total 2022 £	Total 2021 £
Trade debtors	2,608	34,144
Other debtors and prepayments	587,262	455,949
Total	589,870	490,093

8. Creditors: amounts falling due within one year

	Total 2022 £	Total 2021 £
Other creditors	164,344	277,917
Amounts due to BBC Media Action (Note 13)	495,103	400,199
Accruals	30,150	38,835
Total	689,597	716,951

9. Share capital

Allotted, called up and fully paid

	Total 2022 £	Total 2021 £
3 ordinary shares of £1 each	3	3

BBC Media Action (India) Limited was awarded charity status on 22 November 2007. Company law requires share capital to be shown separately in the balance sheet. The share capital forms part of the unrestricted funds of the charity.

BBC Media Action (India) Limited

31 March 2022

10. Funds analysis

	Unrestricted funds £	Restricted funds £	Total 2022 £
Balance at 1 April 2021	20,771	-	20,771
Income	147,789	1,478,389	1,626,178
Expenditure	(147,789)	(1,478,389)	(1,626,178)
Balance at 31 March 2022	20,771	-	20,771

	Unrestricted funds £	Restricted funds £	Total 2021 £
Balance at 1 April 2020	20,771	-	20,771
Income	119,870	1,560,443	1,680,313
Expenditure	(119,870)	(1,560,443)	(1,680,313)
Balance at 31 March 2021	20,771	-	20,771

Restricted funds relate to project work exclusively undertaken in India and includes associated income and expenditure in line with the key themes and charitable objects as described in the Trustees report. The projects undertaken during the year are included in note 2 to the financial statements and detailed movements of the funds of the projects undertaken are included in the financial statements of BBC Media Action which are available at Companies House.

BBC Media Action (India) Limited

31 March 2022

11. Commitments

a) Capital

There were no capital commitments at the end of the current or prior financial years.

b) Financial

BBC Media Action (India) Limited had no grant commitments.

c) Leases

At 31 March 2022, BBC Media Action (India) Limited had the following total minimum lease payments under non-cancellable operating leases relating to land and buildings:

	Total 2022 £	Total 2021 £
Operating leases which expire:		
- Within one year	38,082	86,510
- In the second to fifth years inclusive	-	45,315
Total	38,082	131,824

12. Ultimate Parent Company

The ultimate parent undertaking, ultimate controlling party and parent of the only group in which the results of the charity are consolidated is BBC Media Action, a charitable company limited by guarantee, incorporated in the United Kingdom and registered in England and Wales.

Copies of the financial statements for BBC Media Action can be obtained from its registered address at Broadcasting House, Portland Place, London W1A 1AA.

13. Related Party Transactions

At 31 March 2022, an amount of £495,103 was owed to BBC Media Action by BBC Media Action (India) Limited (2021: £400,199).

There were no other related party transactions in the year to 31 March 2022 (2021: none).

Accounts

**BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021**

**REGISTERED NUMBER 2746733
CHARITY NUMBER 1121665**

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

TABLE OF CONTENTS

Overview	3
Objects and activities for public benefit.....	3
Looking back: Our work in 2020/21.....	5
Looking ahead: Our aims for 2021/22.....	11
Financial review.....	12
Statement of trustees' responsibilities	16
Report of the independent auditor.....	18
Accounts	23

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

The Trustees are pleased to present their annual report and audited financial statements of BBC Media Action (India) Limited for the year ended 31 March 2021.

OVERVIEW

BBC Media Action (India) Limited (company number 2746733) is a subsidiary company of BBC Media Action, the BBC's international development charity. BBC Media Action (India) Limited is a company limited by shares of which the sole member is BBC Media Action. BBC Media Action (India) Limited was awarded charitable status on 22 November 2007.

BBC Media Action (India) Limited uses the power of media and communication to support people to shape their own lives. Working in partnership with broadcasters, government departments, non-governmental organisations (NGOs) and donors, we provide information, strengthen the capacity of the media and other actors, and stimulate positive change.

Alongside BBC Media Action, our vision is of a world where informed and empowered people live in healthy, resilient and inclusive communities.

Our mission is that with our partners, we will reach millions through creative communication and trusted media, helping people have their say, understand their rights, responsibilities and each other, and take action to transform their lives.

OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT

The objectives of BBC Media Action (India) Limited are:

- **The education and training of journalists and all others engaged in the broadcast media** in the principles and practice of journalism, programme production, broadcasting and related media skills, including ethics and codes of conduct, technical presentation and writing skills, interviewing techniques, news conferences, relevant law and newsroom roles and responsibilities, so as to promote high standards of balance, fairness, integrity and professionalism.
- **Informing the public in the arts and sciences**, including health, law, social policy, public administration, history, politics, economics, environmental protection, languages and in the availability of education, and in particular through the production, broadcasting and other dissemination of educational programming on film, radio and television, mobile and mobile based platforms, 'below the line' activities and publication of other educational material for public benefit.

BBC Media Action (India) Limited carries out these objectives by:

- Delivering projects that transform lives through media – using media and

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

communication to help reduce poverty and support people in understanding their rights.

- Reaching our target audiences and achieving our objectives through radio and television programmes, digital and social media community outreach and interpersonal communication. We use a range of programming: drama, magazine programmes and public service announcements, among others. We also train journalists, health practitioners, sanitation workers and others.
- To progress towards our mission, BBC Media Action (India) Limited works with other development actors, the international development community, and with academic institutions in India and internationally to explore the role of media from a policy perspective. BBC Media Action (India) Limited also works with civil society organisations, local media organisations, state and central government ministries and the private sector.

Our approach to gender is cross-cutting and encompasses all areas of our work, reflecting how we, as an employer, champion diversity and equality, and how we integrate it into our work. Across our themes, we aim to be inclusive and seek to be aware of gender and diversity, and to design and implement our strategies accordingly to reach beneficiaries across India.

The beneficiaries of our work are the audiences who hear, watch or interact with our radio, television, mobile phone and social media outputs. They also include audiences who join our outreach activities, such as street theatre and listeners' groups, and partners including civil society organisations, media professionals and government departments who receive training and mentoring. In most cases, people receive our services without charge. Occasionally, we charge for a service so that it can continue and be sustainable beyond the life of the project.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of BBC Media Action (India) Limited and in planning future activities. BBC Media Action (India) Limited is committed to strengthening the media in developing countries and using media and communication to reduce poverty and promote human rights globally.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

LOOKING BACK: OUR WORK IN 2020/21

Our objectives

BBC Media Action (India) Limited continued working this year to BBC Media Action's three-year strategic plan, which the Board of Trustees agreed in January 2018 covering three thematic areas: health; governance and rights; and resilience and humanitarian work.

The strategy explains how our work will contribute to the UN's Strategic Development Goals, including through our focus areas of gender equality, women's rights and the growing youth population. Our work addresses reproductive, maternal and child health, health concerns related to poor sanitation, gender equality, violence against women, and regressive gender norms, in addition to critical preparation, survival information and agency coordination during humanitarian crises. Our work in India does not currently address governance.

Our approach is based on:

- bringing about change in four interdependent areas of influence – people, practitioners, organisations, and the wider media system
- working in partnership
- identifying problems, understanding people, adapting and evaluating what we do
- influencing development thinking through our policy work
- strengthening capacity

Our aims and achievements for 2020/21 were

- **To deliver our strategy supporting programming to the value of at least £2m.** Our annual income for 2020-21 was £1,680,313 falling slightly short of our proposed programming value aim, largely due to unexpected COVID-19-related restrictions.
- **Continue and expand our work on the impact of the novel coronavirus on the communities in which we work. We will adapt our programming to meet the specific, current needs while working within our established strategy and areas of expertise.** This year we delivered with digital and more traditional projects and programmes to address the COVID-19 pandemic: how it spreads, how people should protect themselves, when to seek treatment, how to deal with related impacts including mental health, and content that tackled the 'infodemic' of false and misleading information.
- **Build our work on climate change adaptation and interconnected issues, including disaster risk reduction, economic security, governance, gender, migration and health.** Our work this year spanned gender, health, economic security and empowerment and the environment, in addition to our pandemic response; the details are contained within this report.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

- **Deepen our use and promotion of digital technologies, to better understand our digital audiences, meet their evolving needs and deepen our project impact.** This year we have delivered innovative new social and digital content, while also building on sector understanding of our ground-breaking work in digital health technology with high-profile publications and well-received webinars.
- **Contribute to refreshing our organisational strategy and develop an operational plan for the post-2021 period, to prepare us for the challenges ahead.** We continue to work with BBC Media Action on the new organisational strategy while reviewing our own operational plans and ensuring they are adapting to the fast-changing operating environment.

Throughout this financial year, our work has been impacted by the COVID-19 pandemic: from cycles of strict lockdown requiring our staff to work from home, to how we have changed production processes, to the nature of our work, which at the start of the year focused on combatting the spread and mitigating the impact of COVID-19, the novel coronavirus. As of 31 March 2021, India faced another severe wave of coronavirus which impacted our staff and their families, and our ability to deliver our projects and programmes.

However, we are proud to have delivered trusted multi-media content about COVID-19, its prevention, transmission and treatment, and tackling the spread of false and misleading information, while continuing other projects focused on health, gender and economic empowerment.

In the following sections, we will outline how we have achieved in our thematic areas.

Our impact on the pandemic

As the new financial year began, with COVID-19 spreading fast, we joined BBC Media Action's **six-country response across Asia**, funded through the H2H network by the UK's Foreign, Commonwealth and Development Office (formerly Department for International Development), to address rapidly spreading mis- and disinformation, while creating trusted information about the novel coronavirus's spread, its symptoms, prevention and how to seek treatment. In this pioneering regional effort, teams worked from home under lockdown in order to produce animations, public service announcements, short videos and other content to help people separate fact from fiction and understand how to best protect themselves from COVID-19.

We worked within the constraints of lockdown to produce a 60-second live action advertisement – *Countdown* – to encourage people to count to 10 before sharing information on social media. Across Facebook and Twitter, *Countdown* was watched over 370,000 times, shared or retweeted more than 4,000 times and was featured by BBC News, Swachh Bharat Urban, the Centre for Social and Behaviour Change, Ashoka University, Internews and independent fact-checking organisations.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

We also created short animations to inspire people to take action to protect themselves, and Hindi-language radio short stories about a master riddler who encouraged his community to stay safe from the virus. These were broadcast on 30 community radio stations across eight states in India, reaching an estimated five to seven million unique listeners between five and seven times per day.

We have pivoted some existing projects to produce COVID-19 related content. We used existing sanitation funding to produce an animated film on handwashing. *Mr. Soaperhero* builds on the insight that your own hands are carriers of the coronavirus and soap is your superhero saviour. The film earned 940,000+ impressions on Twitter and was watched 640,000 times. It reached more than 200,000 people through groups of state government networks, civil society, and other NGOs, including an estimated 100,000 government teachers and students in the state of Chhattisgarh. Through a non-financial partnership with Central Square Foundation – an Indian philanthropic organisation that works on education – *Mr. Soaperhero* was downloaded over 2,000 times by parents and students who use their learning app, Top Parent.

We developed social media content celebrating the role of sanitation workers in keeping communities safe during the pandemic and content on the safe disposal of household waste (masks, tissues and gloves) during the pandemic, that garnered 275,000 impressions on Twitter. A rapid assessment among those exposed showed that this content made a strong case for careful waste disposal practices, and 95% of respondents wanted to share the content with others.

We have continued to contribute to BBC Media Action's wider work on the pandemic through creative input and direction to The Habit Project, part of a UK Aid and Unilever-funded coalition through which BBC Media Action is working in Somalia and Afghanistan to reach marginalised people with information on COVID-19 prevention and treatment.

Our impact in health

This year we continued to provide technical support to central and state governments in our **Sanitation Communications Unit II project**, on effective and efficient communication for both rural and urban sanitation outcomes. BBC Media Action also produced an integrated campaign designed to drive positive household practice on faecal sludge management, featuring a faecal sludge monster – *Malasur*, or the Demon of Defeca - as the central character. Inspired by mythology, our campaign built awareness of how untreated human waste contaminates fresh water sources and encouraged people to take action to stop the pollution. Created in 10 languages, the campaign included an animated film, billboards, sanitation vehicle branding and an 80-page toolkit to support its national launch on World Environment Day in June 2020, by India's minister of state for housing and urban affairs. Despite strict COVID-19 lockdowns, research in one city demonstrated that the campaign reached 61% of respondents polled; 75% of those exposed to the campaign understood that desludging their septic tanks could defeat *Malasur*, while 70% said they had called, or intended to call, the phone number for desludging services included in our campaign.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

In June 2020, the intellectual property rights for our successful sanitation drama ***Navrangī Re!*** (Nine to a Shade) reverted to BBC Media Action. As a result of the pandemic, Viacom 18, our broadcast partner who had acquired the rights with the intention of producing a second season, were unable to proceed with their plans. Instead, we have now agreed with the funder, the Bill and Melinda Gates Foundation, that we will produce a second season of the series, to be disseminated on YouTube.

Linked to this theme, we created a mobile training tool for sanitation workers, **SBM Academy**, providing vital information for both workers and the communities in which they work, and improving their ability to communicate. Funded by the Bill and Melinda Gates Foundation, the service is delivered via mobile phones and designed to train up to 260,000 rural sanitation extension workers in nine states in north India, with correct information on maintaining good sanitation, available government programmes and subsidies, and technical information on key tenets of complete sanitation. India's minister for water launched the service on 10 August 2020; by mid-April 2021, 64,900 users had started the course; 42,153 had successfully completed the course, and a total of 5.2 million minutes of content had been accessed. On 30 April 2021, BBC Media Action exited the project, handing the service over to the Department of Drinking Water and Sanitation to finance, manage and run going forward.

We continued our work this year to tackle the spread of **acute encephalitic syndrome**, a seasonal disease that affects children under age 15. On the request of the Government of Bihar, where the disease has led to a number of deaths, and the Bill and Melinda Gates Foundation, we developed an integrated communication campaign to support prevention and to encourage people to seek treatment for acute encephalitic syndrome. The campaign, titled *Chamki ko Dhamki* (Say Shoo to Shivers), includes a brand identity, an animated film, a radio spot, print advertisements, poster and leaflets, branding collaterals for health centres, ambulances and other transport, and a street theatre script. The strategy was developed in partnership with the Government of Bihar, the Bill and Melinda Gates Foundation, and our implementation partners CARE and Project Concern International. Following delays linked to the pandemic, we completed production in April 2020 ahead of the campaign's rollout over summer 2020. A sharp fall in the number of deaths in Bihar in 2020 – seven, compared to 164 in the previous year – was attributed to efforts including our output.

Building on a decade of digital programming to increase knowledge, shift attitudes and address harmful practices, we started a new project this year, funded by the Bill and Melinda Gates Foundation, to test the viability and usability of a digital communication platform by the Government of Uttar Pradesh, India, to communicate with the citizens of the state about a range of different health areas. The project intends to adapt and test a digital platform frequently used in the private sector for customer management and engagement, for public health communication. In addition, we will also support the Government of Uttar Pradesh by developing a digital health communication strategy, and by scoping and sizing the digital platform in preparation for the Government of Uttar Pradesh to procure their own platform for use at scale.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

Our impact on gender and rights

Our three-year research and learning project, **Digital Women's Economic Empowerment**, funded by the Bill and Melinda Gates Foundation and now entering its second year, is identifying how digital technology can strengthen women's empowerment collectives, without exacerbating existing gender inequalities and conflict. Our aim is to help women connect more powerfully, to develop more formal structures and to access financial capital, sustainably and at scale. Building on the success of a pilot with 2,500 marginalised women farmers in self-help groups in Bihar, in which we explored demand for mobile-based learning on farming best practices during the pandemic's first wave, we are now exploring how to support women in cooperatives to overcome barriers to digital access, literacy and use. We are sharing this learning, and findings from our digital health work, in a series of global webinars co-hosted by the UN University International Institute for Global Health, which will continue throughout 2021.

Our impact on resilience

Our H&M Foundation-funded project, **PRIDE (A Pathway to Respect, Identity, Dignity and Empowerment)**, to shift how waste collectors and sorters are seen and treated by wider communities in the city of Bengaluru, south India, continued amid pandemic-related delays this year, with an exciting content strategy for a social media initiative to trigger conversations and build understanding of the important role of waste collectors. Formative research showed a high degree of stigma against informal waste pickers. For most respondents, even though waste on the streets was visible and something they cared about deeply, informal waste pickers - who are key in the management of that waste - were virtually invisible. Addressing this invisibility, phase 1 of the #Invaluables social media campaign was launched in early April 2021 to widespread media coverage and digital engagement.

The initiative invited people to join the #Invaluables Facebook community, to learn about the friends they never knew they had - the city's informal waste pickers. A social experiment film, designed to draw attention to what informal waste pickers do to manage waste, launched the campaign. By the middle of May 2021, the #Invaluables initiative had earned 2.06 million impressions and a duplicated reach of 1.2 million users. The social experiment film had been watched more than 1.7 million times, and 575 people have joined the Facebook community. More than 30 online and print media publications have carried stories on #Invaluables.

Research, insight and awards

This financial year we published a number of articles about our work to communicate our impact to donors, supporters and across the sector.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

We received accolades for our health communication work with some of India's poorest communities. We were thrilled with results of an independent randomised controlled trial of our **Kilkari** project, conducted by Johns Hopkins University and the University of Cape Town. The trial demonstrated that it has significantly improved outcomes across several health indicators, with a proportionately greater impact on the poorest. A cost-effectiveness analysis shows that *Kilkari* has saved nearly 16,000 lives, with a DALY (disability-adjusted life year – a measure of disease burden and expressed as a number of years lost due to ill health, disability or early death) between US\$13 and US\$29. Based on WHO guidelines, these findings show that *Kilkari* is highly cost effective. The direct-to-beneficiary mobile phone service reaches pregnant women, new mothers and their families with timely and relevant health information from the second trimester of pregnancy until the baby is a year old. Scaled up with the Government of India from 2016, *Kilkari* reached 10 million families across 13 states in India, in three years.

Several academic papers based on this research and the learning from the *Kilkari* project have been submitted for publication to BMJ Global Health, as part of a Special Supplement on mobile health initiatives in India. The publication is expected later in 2021.

Results from our decade-long **Mobile Kunji** project in Bihar was also published in *The Journal of Global Health*, produced by a team from the Stanford School of Medicine and co-authored by BBC Media Action. *Mobile Kunji's* communication tools included recordings of advice from our warm yet authoritative 'Dr Anita', shared with families over mobile phones. Research demonstrated that women who had heard and used our health communication materials were twice as likely to take supplements during pregnancy, two to three times as likely to save money and prepare for delivering their babies in a health-care facility, and twice as likely to maintain exclusive breastfeeding for their babies as recommended by the World Health Organization. All these actions contribute to healthier and safer pregnancies, deliveries, newborns and mothers.

AdhaFULL - our gender-norm-busting drama for adolescents - was included in a book called "Entertainment Education Behind the Scenes: Case Studies for Theory and Practice", designed for practitioners and students of entertainment-education. The *AdhaFULL* chapter was co-written by Dr Lauren Frank from Portland State University, Dr Joyee Chatterjee from the Asian Institute of Technology, Radharani Mitra and Ragini Pasricha from Media Action India, joining a list of illustrious co-authors in the academic field, and a second chapter on BBC Media Action's work in South Sudan and Myanmar.

The Centre for Social and Behaviour Change (CSBC), along with Oxford Policy Management (OPM), also evaluated **our sanitation TV drama, *Navrangi Re! (Nine to a shade!)***. Secondary viewership data shows that the programme reached almost 60 million viewers. The results show that emotional engagement was high and over two thirds of viewers said they would watch more episodes of the series. Two-thirds recalled that the show was about sanitation; 36% of viewers mentioned that they learnt new facts about septic tank construction; 31% learnt new facts about desludging and 27% learnt something new about disposal. This was higher (60% or more) for those with higher levels of exposure. Overall, the intervention had a significant and positive effect on outcomes such as intention to hold neighbours to account for unsanitary

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

toilets, intention to ask the desludger where sludge will be disposed, willingness to save and pay for frequent desludging, and intention to make improvements to septic tanks. 37% of viewers said that they intend to do something about their own faecal sludge management after watching the show, rising to 78% for those who had watched at least seven episodes of the programme.

LOOKING AHEAD: OUR AIMS FOR 2021/22

Amid the backdrop of great disruption in development from the wider impacts of the COVID-19 pandemic, in the coming year, we will participate in the refresh of BBC Media Action's global strategic plan, while continuing in our key thematic areas. BBC Media Action (India)'s strategic direction and programmatic work will be guided by this refreshed organisational strategy.

As outlined in BBC Media Action's current strategy, our approach will continue to involve:

- Bringing about change in four interdependent areas of influence: people, practitioners, organisations, and the wider media or government systems
- Working in partnership
- Identifying problems, understanding people, adapting and evaluating what we do
- Influencing development thinking through our policy work

During 2021/22, BBC Media Action (India) will:

- Deliver our strategy supporting programming to the value of at least £1.5m.
- Continue our work to help mitigate the impact of COVID-19 on the communities in which we work, ensuring we reach remote and marginalised people, dispelling false information about the coronavirus, and encouraging families to make informed decisions about vaccination as vaccines become more widely available.
- Scale up our work on climate change adaptation and interconnected issues, including disaster risk reduction, economic security, governance, gender, conflict, migration and health.
- Reach and engage audiences, innovating as habits change. This priority means that we will continue to use traditional and digital platforms to maximise impact for audiences, and to ensure that we remain relevant and competitive as landscapes continue to evolve. We will continue to think about platforms throughout project design, theories of change and evaluations; work to make our processes more agile and ensure we are using agreed and appropriate standards. We will build new partnerships to help us experiment and innovate as media environments change. Recognising the growing digital divide in our audiences, we will apply innovation and creativity to ensure we also meet the needs of offline, more marginalized audiences.
- Support the development and implementation of BBC Media Action's new global policy on diversity and inclusion, covering the work that we do and how we operate as an organisation.
- Diversify and secure our donor funding, consolidating relationships with existing and past funders, as well as expanding our engagement with new and potential

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

donors.

FINANCIAL REVIEW

The income and expenditure account for the year ended 31 March 2021 shows a breakeven result (2020: breakeven).

Total income was £1,680,313 (2020: £1,763,338). Total expenditure was £1,680,313 (2020: £1,763,338).

Projects are delivered in collaboration with BBC Media Action (parent entity). The main funders of the project activities in the year were The Bill and Melinda Gates Foundation and the H&M Foundation.

The balance sheet at 31 March 2021 had net assets of £20,774 (2020: £20,774).

Financial policies

Reserves

During the year the Board of Trustees reviewed the reserves policy, especially in light of COVID-19. The review was carried out in the context of the review of risks and opportunities for BBC Media Action (India) Limited. At 31 March 2021 unrestricted reserves, which are all considered to be free reserves, were £20,771 (2020: £20,771). The Board of Trustees considers that the level of unrestricted reserves, and therefore of free reserves, are at a reasonable level in the context of BBC Media Action (India) Limited's legal structure, the financial support of its parent, BBC Media Action, described in the 'Going concern' section below, the financial risks faced by BBC Media Action (India) Limited, the stability, levels and types of future income and the impact of future plans and commitments. The Board of Trustees considers that the reserves should be maintained at this target level. The reserves policy is reviewed by the Board of Trustees on an annual basis.

Going concern

The Board of Trustees of BBC Media Action (India) Limited received confirmation from the Board of Trustees of its parent, BBC Media Action, that BBC Media Action would provide financial support to BBC Media Action (India) Limited, if the need should arise, in order for BBC Media Action (India) Limited to continue as a going concern.

Due to the COVID-19 crisis, the Finance and Audit Committee of BBC Media Action, BBC Media Action (India)'s parent, has met every month since April 2020 to monitor trading activity of the Group (including BBC Media Action (India) Limited), in particular three key financial indicators (contract signing, pace of project spend and cash levels).

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

The Board of Trustees of BBC Media Action (India) Limited is of the opinion that BBC Media Action (India) Limited has adequate resources to continue in operational existence for the foreseeable future. The Board of Trustees have identified no material uncertainties that cast significant doubt about the ability of the company to continue as a going concern as is further explained in Note 1 of the financial statements.

Our organisation

Staff and volunteers

In 2020/21 BBC Media Action (India) Limited employed an average of 31 FTE staff (2019/20: 38). We employ our staff to meet the demands of the locally run programmes and the staff numbers reflect the current project portfolio needs in the India office. We do not engage volunteers in our charitable activities.

Legal structure

BBC Media Action (India) Limited (company number 2746733) is a company limited by guarantee of which the sole member is BBC Media Action. Its governing documents are a Memorandum and Articles of Association. The financial statements are filed annually with the Registrar of Companies and the Charity Commission.

Governance

Trustees are recruited and appointed after consultation with the Board of Trustees of BBC Media Action. All Trustees of BBC Media Action (India) Limited are currently also Trustees of BBC Media Action. The induction for Trustees to outline our work in the context of their responsibilities in relation to BBC Media Action (India) Limited takes place at the same time as the induction for BBC Media Action. Regular knowledge-sharing sessions provide Trustees with the opportunity to gain up-to-date information on particular issues.

The Board of Trustees review the risk register on a quarterly basis and consider the controls in place sufficient to mitigate key risks.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

Risk management

In addition to the risks presented by COVID-19, BBC Media Action (India) Limited has identified the major risks affecting its work and has ranked these by likelihood and impact. The Trustees have assessed these risks and are satisfied that reasonable steps are being taken to mitigate exposure to them. Principal risks are identified below:

RISK	MITIGATION
Compliance with local laws	
Failure to keep across changes in local laws could result in significant financial penalties.	Local staff in place responsible for ensuring compliance with local requirements including registration, tax and statutory reporting. Support from third party advisors used.
Health and safety	
Increased pollution levels in Delhi, where the India office is based, is constantly above the 'severe' rating and could have a long-term consequence on employees' health.	Staff have been distributed masks to be used when travelling to and from the office. The office has been fitted with air purifiers and air quality within the office is regularly monitored.
COVID-19: Health, safety and operations	
The COVID-19 pandemic has hit India particularly hard. With a massive population, very little opportunity for most people to physically distance themselves, a broken public health system and stressed economy, the health and economic fallout for India is worrying. Several staff members and their families have had COVID-19, and several have lost family members. The second spike in 2021 has been particularly hard on mental health.	Donors have been hugely supportive of changes to operations and deliverables required due to the pandemic. Staff have now been working from home for over 14 months and continue to deliver programming to time and budget. Deliverables have been pushed back and timelines re-negotiated with funders where needed, to allow staff the time to properly recover health and wellbeing.
Safety	
Following citizen's protests about a controversial government citizenship law in 2019-20, this year, farmers from across north India have been protesting new farm laws introduced recently. Civil protest and linked unrest have been concentrated in Delhi (where the office is located) but have also spread nation-wide.	We have regularly monitored the safety situation, and consulted with the BBC High Risk team to put safety plans in place.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

Business model and changes in funding environment	
Funding is primarily funding for specific projects. If donors become less willing to fund the full cost of projects or put increased risk on the recipient there is a risk that BBC Media Action (India) Limited could not secure funding for an appropriate level of support costs and investment in systems. Specific regulations around the operations of charities in India could influence BBC Media Action (India) Limited's operations and ability to attract funding. Changes in India's laws governing the receipt of foreign aid has meant that foreign funders are re-assessing their strategies and operations in India. For BBC Media Action, current projects are committed till 2022.	Our project budgets are reviewed to ensure that they cover a fair share of support costs. Contracts for delivery are priced appropriately, reflecting the full cost and risk of proposals. BBC Media Action (India) continues to work to diversify its funding, forging relationships with new funders (IKEA Foundation, Hindustan Unilever Foundation) in India.
Reputation	
Events or incidents result in negative coverage in the UK and in India, with consequent impact on areas including delivery, funding and safety.	Clear lines of accountability are in place. We follow BBC Editorial Guidelines. Reactive lines for known risks are in place, and staff are prepared to handle hostile press coverage.

BBC Media Action (India) Limited does not engage in fundraising from the public. However, the charity's parent entity does engage in a small amount of fundraising and information about the controlling parent company can be seen at note 12.

Safeguarding

We continued to work this year to strengthen our own safeguarding practices, actively embedding BBC Media Action's safeguarding policies and practices within BBC Media Action (India) Limited. BBC Media Action's director of programmes is our designated safeguarding officer at senior management level. BBC Media Action's head of safeguarding and ethics works with the operations and HR manager of BBC Media Action (India) Limited to ensure policies and appropriate training are meaningful for staff and partner organisations.

Training courses in Safeguarding and Respect at Work are mandatory for all staff and freelancers, and all offices have received additional guidance on safe recruitment. A staff code of conduct ensures everyone working for BBC Media Action (India) Limited understands expectations for behaviour, knows that any concerns they have will be taken seriously, and that those who come forward will be supported.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

During the 2020/21 financial year, BBC Media Action (India) Limited did not report any serious incidents related to safeguarding to the Charity Commission.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of BBC Media Action (India) Limited for the purposes of company law) are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the Trustees confirms that:

- so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware;
- and the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

of the Companies Act 2006.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the Board of Trustees on 17 November 2021



Julia Rank
Trustee

17 November 2021

TRUSTEES AND ADVISORS

Trustees

Richard Dawkins*
Julia Rank*

Company Secretary

Lindsey North

* All Trustees are also directors of the company

Auditor

Buzzacott LLP, 130 Wood Street, London, EC2V 6DL

Bankers

Barclays Bank Plc, 1 Churchill Place, London, E14 5HP

Registered Office

Broadcasting House, Portland Place, London W1A 1AA

BBC Media Action (India) Limited is a company limited by shares with company registration number 2746733 and registered charity number 1121665.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

REPORT FROM THE INDEPENDENT AUDITORS TO THE MEMBER OF BBC MEDIA ACTION (INDIA) LIMITED

Opinion

We have audited the financial statements of BBC Media Action (India) Limited (the ‘charitable company’) and the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland’ (United Kingdom Generally Accepted Accounting Practice). In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company’s affairs as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees’ use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt about the charitable company’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report and financial statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, which is also the directors' report for the purposes of company law and includes the Strategic Report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report, which is also the directors' report for the purposes of company law and includes the Strategic Report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report including the Strategic Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of responsibilities of the Trustees, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations in both the UK and overseas, which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Charities Act 2011, the Companies Act 2006, data protection legislation, anti-bribery, employment, safeguarding principles, health and safety legislation;
- we considered the impact of the international nature of the charitable company's operations on its compliance with laws and regulations;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- used data analytics to investigate the rationale behind any significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

- reading the minutes of meetings of management and those charged with governance;
- obtaining details of work carried out by internal auditors in connection with compliance with local laws and regulations;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing any available correspondence with HMRC and the charitable company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's member, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's member those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's member as a body, for our audit work, for this report, or for the opinions we have formed.

Signed



Edward Finch (Senior Statutory Auditor)

For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

22/11/21

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

Statement of Financial Activities

(including the income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £
Income from charitable activities				
Grant funding for specific charitable activities	2	119,870	1,560,443	1,680,313
Total income		119,870	1,560,443	1,680,313
Expenditure on :				
Charitable activities				
Changing lives through media and communication	3	(119,870)	(1,560,443)	(1,680,313)
Total expenditure		(119,870)	(1,560,443)	(1,680,313)
Net income and net movement in funds	4	-	-	-
Reconciliation of funds				
Total funds brought forward	10	20,771	-	20,771
Total funds carried forward	10	20,771	-	20,771

The statement of financial activities includes all gains and losses recognised during the year. All income and expenditure derives from continuing activities.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

Statement of Financial Activities

(including the income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £
Income from charitable activities				
Grant funding for specific charitable activities	2	152,016	1,611,322	1,763,338
Total income		152,016	1,611,322	1,763,338
Expenditure on :				
Charitable activities				
Changing lives through media and communication	3	(152,016)	(1,611,322)	(1,763,338)
Total expenditure		(152,016)	(1,611,322)	(1,763,338)
Net income and net movement in funds	4	-	-	-
Reconciliation of funds				
Total funds brought forward	10	20,771	-	20,771
Total funds carried forward	10	20,771	-	20,771

The statement of financial activities includes all gains and losses recognised during the year. All income and expenditure derives from continuing activities.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

Balance Sheet

	<i>Notes</i>	2021 £	2020 £
Current assets			
Debtors	7	490,093	576,138
Cash at bank and in hand		247,632	190,490
Total current assets		737,725	766,628
Liabilities			
Creditors: amounts falling due within one year	8	(716,951)	(745,854)
Net current assets		20,774	20,774
Net assets		20,774	20,774
Funds			
Share capital	9	3	3
Unrestricted funds	10	20,771	20,771
Total Funds		20,774	20,774

The notes on pages 26 to 34 form part of these financial statements.

These financial statements on pages 23 to 34 were approved by the Board of Trustees on 17 November 2021 and were signed on its behalf by:



17 November 2021

Julia Rank
Trustee

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

Notes

(forming part of the financial statements)
for the year ended 31 March 2021

1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

a) BASIS OF PREPARATION

The financial statements have been prepared in accordance with the Companies Act 2006 and applicable UK accounting standards and under historical cost accounting rules.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Financial Review in the Trustees' Report reviews the finances of BBC Media Action (India) Limited in the year ended 31 March 2021 in comparison to the prior. The cash balance is set out in the balance sheet.

The company shares banking arrangements with its parent BBC Media Action. The Trustees, having received confirmation from the Board of Trustees of its parent, BBC Media Action, that BBC Media Action would provide financial support to BBC Media Action (India) (as described in the 'Going concern' section of the Trustees Report), have no reason to believe that a material uncertainty exists that may cast significant doubt about the

ability of BBC Media Action (India) Limited to continue as a going concern.

Due to the Covid crisis the Finance and Audit of the parent charity, BBC Media Action, met every month since April 2020 to monitor trading activity, in particular three key financial indicators (contract signing, pace of project spend and cash levels).

On the basis of their assessment of the company's financial position and the enquiries made of the Board of Trustees of BBC Media Action, the company's Trustees have a reasonable expectation that the company will be able to continue in operational existence for the foreseeable future. Thus the Board of Trustees continue to adopt the going concern basis of accounting in preparing the annual financial statements.

b) FUND ACCOUNTING

The charity has various funds for which it is responsible and for which separate disclosure is required as follows:

Restricted income funds

Grants which are earmarked by the funder for specific purposes. Such purposes are within the overall aims of the charity.

Unrestricted funds

Funds which are expendable at the discretion of the Trustees in furtherance of the objects of the charity.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

Notes

(forming part of the financial statements)
for the year ended 31 March 2021

c) INCOME

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. To fall within this analysis heading, the activities specified by the contractual terms or grant conditions must be undertaken for the charitable purposes of the charity (paragraph 4.33 of SORP FRS 102). This income is usually subject to donor imposed conditions which specify the time period in which expenditure of resources can take place and so income is recognised in line with this.

These grants or contract income less the management fee (for indirect costs) are credited to restricted income within the SOFA, with unspent balances being carried forward to subsequent years within the relevant fund. Where funding allows a management fee to be earned the management fee is credited to unrestricted income within the SOFA. Specific debts are recognised where the charity can demonstrate entitlement to income greater than receipts to date.

Government grants are recognised when it is reasonable to expect that the grants will be received and that all related conditions will be met, usually on submission of a valid claim for payment. Grants of a revenue nature are recognised as performance related grants where they meet the conditions described above.

Donations are recognised when receivable. Gifts in kind are valued at a reasonable estimate of the value to BBC Media Action, which is normally equal to the market value.

d) EXPENDITURE

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the categories : charitable activities and governance.

e) DEBTORS

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

f) CASH AT BANK AND IN HAND

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits.

g) CREDITORS AND PROVISIONS

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

h) FOREIGN CURRENCY

Transactions denominated in foreign currencies are recorded in sterling at the rates ruling at the date of the transaction. Monetary assets and liabilities

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

Notes

(forming part of the financial statements)
for the year ended 31 March 2021

h) FOREIGN CURRENCY (Continued)

at the exchange rates ruling at the balance sheet date and any exchange differences arising are taken to the statement of financial activities.

the financial statements where judgements and estimates have been made include:

- the matching of restricted income to expenditure incurred;
- the provision of bad debts;
- estimating future cash flows in light of the Covid-19 pandemic.

i) STATEMENT OF CASH FLOWS

The company is exempt from the requirement to prepare a statement of cash flows as a consolidated statement is produced by the parent company, BBC Media Action.

j) TAXATION

BBC Media Action (India) Ltd. is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

k) LEASES

Operating lease rentals are charged to the statement of financial activities on a straight line basis over the lease term.

l) JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The items in

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

Notes

2. Income from Charitable Activities

	Unrestricted funds £	Restricted funds £	Total 2021 £
Grant funding for specific charitable activities			
Bill and Melinda Gates Foundation	103,532	1,182,745	1,286,277
Other grants	16,338	377,698	394,036
Total income	119,870	1,560,443	1,680,313

	Unrestricted funds £	Restricted funds £	Total 2020 £
Grant funding for specific charitable activities			
Bill and Melinda Gates Foundation	118,715	1,186,981	1,305,696
Ashoka University	29,281	296,334	325,615
UNICEF	-	12,809	12,809
Other grants	4,020	115,198	119,218
Total income	152,016	1,611,322	1,763,338

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

Notes (Cont.)

3. Expenditure

	Unrestricted funds £	Restricted funds £	Total 2021 £
Changing lives through media and communication	119,870	1,560,443	1,680,313
Total expenditure	119,870	1,560,443	1,680,313
			Total 2020
Changing lives through media and communication	152,016	1,611,322	1,763,338
Total expenditure for 2020	152,016	1,611,322	1,763,338

All expenditure was for the purpose of changing lives through media and communication, and all activities were carried out in India. All costs charged in the current and prior years related to costs incurred in India and therefore are considered direct project costs rather than support costs.

Expenditure can be apportioned between direct and staff costs as follows:

	Direct project costs £	Project staff costs £	Total 2021 £
Changing lives through media and communication	753,451	926,862	1,680,313
Total expenditure	753,451	926,862	1,680,313
			Total 2020
Changing lives through media and communication	924,715	838,623	1,763,338
Total expenditure for 2020	924,715	838,623	1,763,338

4. Net income and net movement in funds for the year

This is stated after charging:

	Total 2021 £	Total 2020 £
Operating lease rentals - land and buildings	77,296	82,414
Auditor's remuneration for the statutory audit	7,800	7,620

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

Notes (Cont.)

5. Trustees and employees

Members of the Board of Trustees (who are all directors within the meaning of the Companies Act 2006) received no remuneration for their services in the current or prior year. No Trustees' expenses were paid (2020: £nil).

6. Staff costs

Costs of staff are split out by:

	Total 2021 £	Total 2020 £
Wages and salaries	811,265	669,377
Social security	17,102	20,829
Pension	51,132	37,609
Other staff costs	47,363	110,808
Total staff costs	926,862	838,623

Employees with emoluments of £60,000 and over fell into the following bands:

	2021	2020
£60,000 – £69,999	-	1
£70,000 – £79,999	1	-
£80,000 – £89,999	2	1
£90,000 – £99,999	-	1

The senior management team is made up of the Country Director, the Global Creative Advisor, the Digital Director, the Finance Manager, the Programme Director WASH and the Executive Creative Director. The senior management team, who have responsibility for planning, directing and controlling the activities of BBC Media Action (India) Limited, are considered to be key management personnel. The total cost of employment in respect of these individuals, including the Country Director's total cost of employment of £92,731 (2020 : £99,862), is £437,815 (2020 : £446,982).

The average number of employees calculated on a full-time equivalent basis, by function was:

	Total 2021	Total 2020
Programme activities (charitable)	31	38

Staff costs are either incurred in the form of payments to the BBC for these staff members or payments made internationally by project based payrolls.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

Notes (Cont.)

7. Debtors

	Total 2021 £	Total 2020 £
Trade debtors	34,144	32,690
Other debtors and prepayments	455,949	543,448
Total	490,093	576,138

8. Creditors: amounts falling due within one year

	Total 2021 £	Total 2020 £
Trade creditors	-	77,846
Other creditors	277,917	396,496
Amounts due to BBC Media Action	400,199	239,430
Accruals	38,835	32,082
Total	716,951	745,854

9. Share capital

Allotted, called up and fully paid

	Total 2021 £	Total 2020 £
3 ordinary shares of £1 each	3	3

BBC Media Action (India) Limited was awarded charity status on 22 November 2007. Company law requires share capital to be shown separately in the balance sheet. The share capital forms part of the unrestricted funds of the charity.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

Notes (Cont.)

10. Funds analysis

	Unrestricted funds £	Restricted funds £	Total 2021 £
Balance at 1 April 2020	20,771	-	20,771
Income	119,870	1,560,443	1,680,313
Expenditure	(119,870)	(1,560,443)	(1,680,313)
Balance at 31 March 2021	20,771	-	20,771

	Unrestricted funds £	Restricted funds £	Total 2020 £
Balance at 1 April 2019	20,771	-	20,771
Income	152,016	1,611,322	1,763,338
Expenditure	(152,016)	(1,611,322)	(1,763,338)
Balance at 31 March 2020	20,771	-	20,771

Restricted funds relate to project work exclusively undertaken in India and includes associated income and expenditure in line with the key themes and charitable objects as described in the Trustees report. The projects undertaken during the year are included in note 2 to the financial statements and detailed movements of the funds of the projects undertaken are included in the financial statements of BBC Media Action which are available at Companies House.

BBC MEDIA ACTION (INDIA) LIMITED
ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

Notes (Cont.)

11. Commitments

a) Capital

There were no capital commitments at the end of the current or prior years.

b) Financial

BBC Media Action (India) Limited had no grant commitments.

c) Leases

At 31 March 2021, BBC Media Action (India) Limited had the following total minimum lease payments under non-cancellable operating leases relating to land and buildings:

	Total 2021 £	Total 2020 £
Operating leases which expire:		
- Within one year	86,510	87,805
- In the second to fifth years inclusive	45,314	140,489
Total	131,824	228,294

12. Ultimate Parent Company

The ultimate parent undertaking, ultimate controlling party and parent of the only group in which the results of the charity are consolidated is BBC Media Action, a charitable company limited by guarantee, incorporated in the United Kingdom and registered in England and Wales.

Copies of the financial statements for BBC Media Action can be obtained from its registered address at Broadcasting House, Portland Place,

13. Related Party Transactions

At 31 March 2021, an amount of £400,199 was owed to BBC Media Action by BBC Media Action (India) Limited (2020: £239,430).

There were no other related party transactions in the year to 31 March 2021 (2020: none).