

# BBC MEDIA ACTION (INDIA) LIMITED

REGISTERED NUMBER 2746733  
CHARITY NUMBER 1121665



# ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

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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



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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.

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## **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.

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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.

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## **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.

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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



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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.

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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

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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

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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:**

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- 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



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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.

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**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:

<b>RISK</b>	<b>MITIGATION</b>
<b>Compliance with local laws</b>	
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.
<b>Health and safety</b>	
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.
<b>COVID-19: Health, safety and operations</b>	
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.
<b>Business model and changes in funding environment</b>	
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

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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.
<b>Reputation</b>	
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

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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

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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.



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**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

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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.

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**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

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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:

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- 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



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Council's website at [www.frc.org.uk/auditorsresponsibilities](http://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

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# **ACCOUNTS**

**BBC MEDIA ACTION (INDIA) LIMITED**  
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**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 £
<b>Income from charitable activities</b>				
Grant funding for specific charitable activities	2	104,564	1,461,311	1,565,875
<b>Total income</b>		<b>104,564</b>	<b>1,461,311</b>	<b>1,565,875</b>
<b>Expenditure on :</b>				
Charitable activities				
Changing lives through media and communication	3	(104,564)	(1,461,311)	(1,565,875)
<b>Total expenditure</b>		<b>(104,564)</b>	<b>(1,461,311)</b>	<b>(1,565,875)</b>
<b>Net income and net movement in funds</b>	4	-	-	-
<b>Reconciliation of funds</b>				
Total funds brought forward	10	20,771	-	20,771
<b>Total funds carried forward</b>	10	<b>20,771</b>	<b>-</b>	<b>20,771</b>

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

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

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

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

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

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



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**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.

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**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

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**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.

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**2. Income from Charitable Activities**

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

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

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**3. Expenditure**

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

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

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
<b>Total expenditure</b>	<b>774,172</b>	<b>791,703</b>	<b>1,565,875</b>

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

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**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

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**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:

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

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

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

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.



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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:

	<b>Total 2023</b>	Total 2022
Programme activities (charitable)	<b>23</b>	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.

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**7. Debtors**

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

**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
<b>Total</b>	<b>639,115</b>	<b>689,597</b>

**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.

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**10. Funds analysis**

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

	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)
<b>Balance at 31 March 2022</b>	<b>20,771</b>	<b>-</b>	<b>20,771</b>

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.

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**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 £
<b>Operating leases which expire:</b>		
- Within one year	34,718	38,082
		-
- In the second to fifth years inclusive	-	-
<b>Total</b>	<b>34,718</b>	<b>38,082</b>

**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).