

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.

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**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.

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“ 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
<p>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.</p> <p>Failure to keep across changes in local laws across the many countries we work in could result in significant financial penalties.</p>	<p>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.</p> <p>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.</p>

Health and safety

RISK	MITIGATION
<p>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.</p>	<p>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.</p>

Safeguarding and cyber-security

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

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.

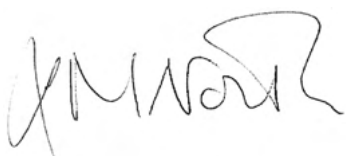
Each of the Trustees confirms that:

- ▶ 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.

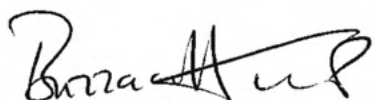
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance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

