

**BBC Media Action  
(India) Limited**

**Annual Report  
year ended 31 March 2018**

**Registered number: 2746733  
Charity number: 1121665**

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## STRATEGIC REPORT & BOARD OF TRUSTEES' REPORT

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 2018.

### 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.

Modern India has made great progress in improving the health and well-being of its citizens but millions still live in poverty and face significant challenges including accessing healthcare and understanding their rights.

In 2017/18, BBC Media Action (India) Limited focused on three priority themes to guide its work: health, and governance and rights. Our focus areas were reproductive, maternal, child health, health related to poor sanitation, as well as a range of issues related to gender equality, violence against women, and regressive gender norms.

**Health:** We share life-saving maternal and child health information with rural families through mobile phone information services, visual aids, community outreach, and face-to-face interaction. We enhance the knowledge and improve the communication skills of rural health workers, work in partnership with policy-makers, and share what we have learned with other organisations in the sector. We use our expertise to expand our mobile phone-enabled maternal and child health projects across India, in partnership with the Bill & Melinda Gates Foundation, USAID, the Barr Foundation and the central and state governments.

We also work to improve sanitation outcomes in India by delivering radio programmes, audio-visual content, supporting policy makers to deliver more effective and efficient communication, and using mobile phones to train outreach workers to communicate more effectively with communities.

**Governance and rights:** In 2017/18 our governance and rights work included *AdhaFULL* (Half Full) an adolescent-focused project helping to challenge gender

stereotypes, breaking taboos around issues such as gender-based violence and encouraging young people to stand up for their rights. The strategic objective of this project is to empower adolescents and create an environment in which they feel able to choose a future that is right for them.

**Capacity strengthening:** We supported initiatives to increase the ability of governments to design, implement and evaluate health communication and frontline health workers' face-to-face communication. We helped shape government communication strategies and create multimedia content aimed at improving sanitation. During the year, we provided strategic media and communication advice to the Government of India to help it design and deliver communication on reproductive, maternal, neonatal and child health issues, as well as improved sanitation outcomes.

## **BOARD OF TRUSTEES' REPORT**

The Trustees present their Trustees' report and financial statements for the year ended 31 March 2018.

## **OBJECTS AND ACTIVITIES FOR THE PUBLIC BENEFIT**

The objects 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, BTL (below the line) activities and the publication of other educational material for the benefit of the public.

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

- Delivering projects that transform lives through media – using media and communication to help reduce poverty and support people in understanding their rights.
- We reach our target audiences and help achieve our objectives through radio and television programmes, digital and social media community outreach and interpersonal communication, using a range of different types of

programming: drama, magazine programmes and public service announcements among others. We also train journalists and health practitioners.

- 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.

## **REVIEW OF 2017/18 OBJECTIVES**

At BBC Media Action (India) Limited, we followed BBC Media Action's Forward Plan 2014–2019, which was approved by the Board of Trustees in April 2014. In line with this plan, over the year BBC Media Action (India) Limited has focused on the three aims outlined below.

*1. We will deliver each agreed project effectively to achieve maximum impact and value for money, measuring what it has achieved and learning from what has and has not worked. We will share the learning from each project widely to inform the work of others and our own policy work.*

## Delivering impact

- We worked with the government of Bihar, one of India's poorest states, to provide information services and communication aids to support women to have safer pregnancies and deliveries, and healthier babies. In 2017/18 health workers in Bihar were able to access three mobile phone-based health information services: *Mobile Kunji* ("mobile guide or key") a mobile based audio visual aid for frontline health workers to be used during home visits; *Mobile Academy*, an interactive voice response training course for frontline health workers designed to improve their ability to communicate with pregnant women and their families; and *GupShup Potli* ("Bagful of Chatter") a mobile-phone-based information service used by health workers at community health information days. In addition, we introduced a number of communication "toolkits" to encourage demand for products and services – such as iron folic acid tablets, or oral rehydration salts - that would equip women and their families to have safer pregnancies and births and to improve the health of young children. These projects began a phased closure during 2017/18 but the Integrated Child Development Scheme (ICDS), Department of Social Welfare, Government of Bihar, has taken complete contractual and financial ownership of Mobile Kunji and Mobile Academy for one cadre of frontline health workers this year.
- We continued to scale up our innovative mobile phone-enabled ("mHealth") services during the year with support from the Government of India, Bill and Melinda Gates Foundation, USAID and the Barr Foundation. *Kilkari* (Baby's Gurgle), an interactive voice response service that delivers weekly advice about pregnancy, childbirth and childcare directly to families' mobile phones is now live across 13 states (Assam, Bihar, Chhattisgarh, Delhi, Haryana, Himachal Pradesh, Jharkhand, Madhya Pradesh, Odisha, Rajasthan, Uttarakhand, Uttar Pradesh and West Bengal). By March 2018, *Kilkari* had reached 6.6 million subscribers at least once, and was regularly reaching 2.39 million subscribers every week.
- *Mobile Academy* is also live across 13 states (Assam, Bihar, Chhattisgarh, Delhi, Haryana, Himachal Pradesh, Jharkhand, Madhya Pradesh, Odisha, Rajasthan, Uttarakhand, Uttar Pradesh and West Bengal). More than 125,000 health workers have started the course and 98,493 health workers have successfully graduated from the course since it went national in 2016. Scaling our mHealth services to 13 states, in five languages is more than twice the original committed scale.

- Savitri Patel, an ASHA worker from Morena district in Madhya Pradesh shared that she first got to know about *Mobile Academy* at the ASHA monthly meeting. She recalled how *Mobile Academy* helped refresh her knowledge on the simple steps that can be taken to improve the health of mothers and babies. She also recounted how it has increased her ability to communicate health messages on counselling women for birth preparedness, precautions for delivery, feeding practices, nutrition, family planning, hygiene, and immunization.

- Ritu, an Accredited Social Health Activist (ASHA) worker from Shivpuri district in Madhya Pradesh, spoke highly about *Mobile Academy*, saying that she found out about it from her ASHA facilitator during the training sessions. Ritu recounted how she was frightened to do the course in the beginning but then to her surprise once she did it she loved the course. She emphasised on how she finished the course in a span of four days as she found it extremely engaging and useful.

- India's 243 million adolescents make up roughly a fifth of the population but little attention has been given to their health, educational and social needs. We delivered a UNICEF funded youth-focused, multi-platform media project, designed to help young people engage with issues such as underage marriage, sex-selective abortion, stereotyping of women and girls, sexual health, financial dependence, education for girls, hygiene and sanitation, drug and alcohol abuse, mental health, and gender-based violence. It is designed to break the silence surrounding sensitive issues affecting young people, challenge traditions that perpetuate gender stereotypes and boost the ability of teenagers to take action to improve their lives.

TV: *AdhaFULL* was broadcast in its entirety on the Doordarshan network, followed by two reruns of the "*Best of AdhaFULL*" episodes. The series has had a cumulative reach of 121 million people. Results from a Randomised Control Trial show that watching *AdhaFULL* had a significant positive influence on self-efficacy (attitudes and confidence) related to coming of age issues, and the rejection of traditional gender norms among young men.

Radio: *Full On Nikki* was broadcast in over 13,000 government schools in Madhya Pradesh and Chhatisgarh, on 32 community radio stations and 11 commercial radio stations across the Hindi belt.

Social media campaign: #BHL (#BigdiHuiLadki/ #BigdaHuaLadka – GirlGoneBad/ BoyGoneBad) campaign was delivered in partnership with YouthKiAwaaz (YKA), a youth-centred website that encourages young people to talk about the issues that matter to them. YKA created a dedicated microsite for the #BHL campaign that hosted the #BHL content developed by us. More than 50 young people shared their personal experiences on the

microsite in response to the #BHL campaign, and these blog posts/ articles were viewed 154,043 times and shared over 9,000 times. In a span of three months, the campaign grossed a total reach of more than 12 million. In terms of direct engagement, the seven #BHL videos produced by us, grossed over 3.2 million views, over 210,000 likes and comments and over 84,000 shares on Facebook. #BHL also won an award in the Women's Empowerment category at the Social Media 4 Empowerment (SM4E) awards for 2018.

Smartphone game: The mobile phone game Nugget was downloaded over 115,000 times, and has been played at least once by almost 90,000 unique users - of which 65% are male, 22% are female and 13% are unspecified – and 15% of these unique users have returned to the game several times. Nugget won a Bronze at GoaFest 2018, India's largest and most prestigious advertising and communication awards.

- Open defecation poses a major health hazard in India. Nearly 350 million people, more than the population of United States of America, continue to defecate in the open. Of the 1.7 million people worldwide who die from unsafe water, sanitation, and hygiene each year, more than 600,000 are in India. In 2017/18, we were funded by the Bill & Melinda Gates Foundation to provide strategic support to the Government of India, on social and behaviour change communication around both rural and urban sanitation. We received additional funding from BMGF to produce a mobile-phone based training course for sanitation extension workers.
- As a part of the support to the Ministry of Drinking Water and Sanitation, Government of India, we created a series of five films, featuring sanitation champions from across the country, from individuals and families to practitioners, organisations, and government representatives. The films were intended to present best practice and to encourage people to adopt better sanitation. They were disseminated by the Ministry of Drinking Water and Sanitation reached an estimated 68 million people through online media articles around the launch, and a further 11 million impressions were made on social media, according to a report from the government's social media agency.
- Radio adverts on rural sanitation: A set of ten radio spots featuring Shaucha Singh, a fictional traveling salesman busting myths and misconceptions around rural sanitation, were produced for broadcast on All India Radio, various private FM stations and community radio stations, leveraging funds from the Ministry of Drinking Water and Sanitation. The Ministry has spent over £3.9 million buying airtime for the broadcast of these outputs. On request from the Ministry, we have now produced the same ten spots in eight



additional languages (Kannada, Gujarati, Tamil, Bengali, Telugu, Marathi, Oriya, and English).

- Supporting the Ministry of Housing and Urban Affairs (that focuses on urban sanitation), we have helped improve the process of commissioning communication content, by introducing structured systems and processes, including the development of creative briefs, encouraging pretesting and evaluative research and scientific media planning. These processes were used by the Ministry in the delivery of their Swachh Survekshan (cleanliness survey) advertising campaign.<sup>1</sup>

### Sharing our learning

We were invited to take part in several prominent initiatives, enabling us to make the case for media and communication in development. We published several journal articles and blogs and presented findings from our projects at conferences in India and internationally including:

- We worked with the Digital Impact Alliance (DIAL) based at the UN Foundation in Washington DC to produce *Beyond Scale: How to make your digital development program sustainable*, an e-book guide for global development practitioners to use when designing and implementing digital interventions at scale – drawing on our seven years of experience designing and delivering Health projects. The launch event – a one-day, invite only workshop - on 21 February, 2018 was attended by more than 60 senior and executive leadership personnel from donor organisations, national and international NGOs, and technology implementers engaged in digital development programs. We presented a panel discussion and a workshop structured around human centred design during the launch event.
- The Bill and Melinda Gates Foundation contracted the Mobile Health Initiative of Johns Hopkins University to undertake a rigorous evaluation of the national scale up project, including a Randomised Control Trial of *Kilkari* and a qualitative evaluation of *Mobile Academy*. This is a valuable and important partnership that could give us a very strong story to tell from our mobile health work.
- The India Development Review featured blogs by Global Creative Advisor, Radharani Mitra on human centred design, focusing on the Iron Folic Acid

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<sup>1</sup> Swachh Survekshan is an annual survey carried out across India by the Ministry of Housing and Urban Affairs. It is a survey where citizens rate the cleanliness of their cities. In order to promote the survey, the Ministry commissioned an advertising campaign, using the systems and processes that we had introduced.

compliance tool for pregnant women (<http://idronline.org/using-human-centred-design-to-deliver-outcomes>), and Country Director India, Priyanka Dutt, on adaptive programming building on the bonded labour project in India. The original post is available at <http://idronline.org/case-adaptive-programming/>.

- Dr Gary Darmstadt, Associate Dean for Maternal and Child Health, and Professor of Neonatal and Developmental Paediatrics in the Department of Paediatrics at the Stanford University School of Medicine, invited Country Director India, Priyanka Dutt, Global Creative Advisor, Radharani Mitra, and Director USA, Yvonne MacPherson to present a seminar at Stanford University on the use of human centred design for our digital work in India.
- Four abstracts were accepted by the Social and Behaviour Change Communication (SBCC) summit 2018. One formed the basis of a panel discussion with BMGF and Stanford University on "Rethinking communication for maternal and child health: Learnings from three perspectives (donor, evaluator/academic and implementer)"; the second was an oral presentation on using human-centred design to achieve health outcomes; the third was on the results of the *AdhaFULL* randomised control trial and the fourth on our transmedia approach to the project. We were also on panels presenting our work using mobile health for nutrition outcomes and the future of sanitation in India.
- An Insight Blog based on our practice briefing "Rethinking communication for maternal and child health" explored the importance of a design thinking approach and learning from failure.
- We co-sponsored a pre-conference event at the International Communication Association conference in May 2017, in San Diego, California. The event was titled 'Innovations in Narrative-Based Intervention Design, Development, and Evaluation', and was held in partnership with the Asian Institute of Technology, Thailand, University of Buffalo, SUNY, and the Annenberg School for Communication, University of Pennsylvania. More than 50 practitioners and researchers from around the world, presented their work on narrative-based interventions. BBC Media Action presented our gender and adolescence work from India, and our social norms work from Ethiopia and Bangladesh.
- We made an oral presentation at the World Social Marketing Conference in Washington DC, on the lessons from the Clean India Mission process evaluation. The audience included academics and communication

practitioners from international NGOs, donor organisations and private sector communication organisations.

*2. We will work to a new Strategic Plan, which articulates the contribution we will make to the international Strategic Development Goals and sets parameters for our work over the coming three years.*

- We secured contracts to the value of £967k in 2017/18 and submitted proposals for a further £4 million. We also benefited from free airtime on the national broadcaster Doordarshan which broadcast our youth-focused drama *AdhaFULL*. and the Ministry of Drinking Water and Sanitation spent an additional £3.9 million supporting the broadcast of our WASH output.
- We are seeking an extension to the second phase of the Shaping Demands and Practices project. A third phase has been approved by the Bill and Melinda Gates Foundation, allowing us to work towards a full transition of outputs to the Government of Bihar. This will allow our work to scale up across the state of Bihar, reaching all the pregnant women and young mothers with life-saving health information.
- We have increased our strategic focus on SDGs 5 (Gender Equality) and 6 (Clean Water and Sanitation) for India. This is demonstrated through the development of proposals and project ideas addressing gender equality and sanitation.

*3. We will implement a set of actions to make BBC Media Action (India) Limited more efficient and cost-effective and produce plans to carry this work further.*

- We continued to review and improve a number of our business practices and we shared our plans with staff members. This included communication and PR, collaboration with other organisations, competitive pricing, thought leadership, fundraising and talent management, among others.
- We increased our social media activity on Facebook in line with an organisation-wide social media plan which included plans for online promotion of our participation in conferences, our projects and our research. Between April 2017 and March 2018, we went from 99 followers to 24,809 followers on the BBC Media Action India Facebook page, and went from 98 likes to 24,492 likes.
- Leveraging organizational partnerships, we were able to use Facebook vouchers to encourage downloads of Nugget and increase engagement with the #BHL social media campaign, our first audience-facing social media project. The Nugget marketing led to 9,400 installations of the game, and the

#BHL promotions led to 686,005 video views, 729,200 post engagements, and a 33% engagement rate.

## **LOOKING AHEAD: OUR AIMS FOR 2018/19**

BBC Media Action (India) Limited will work to BBC Media Action's new three-year strategic plan, which the Board of Trustees agreed in January 2018, continuing in the three thematic areas:

- Health
- Governance and rights
- Capacity strengthening

The strategy explains how our work will contribute to the UN's Strategic Development Goals and that gender equality and women's rights and the growing youth population will be focus areas.

It explains our approach based on:

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

It also outlines how we will operate including where we work, resourcing, building our staff teams and working with integrity, improving our operations, improving how we learn and ensuring effective governance.

### **Aims for 2018/19:**

- Contribute to delivering the new three year strategy and ensure that all our work shows impact and value for money.
- Increase the proportion of our work that addresses the needs of those who may be marginalised on grounds of ethnicity, age, legal status, disability, class, language, religion or sexuality. In particular, produce a strategy for our work with youth.
- Ensure that all staff understand and engage with the organisational values that have been freshly articulated in the 2018 – 2021 strategy. In particular, and as part of sector-wide efforts, seek commitment from all staff to treat their colleagues and everyone we engage with respectfully.

- Ensure that the content that we and our partners provide is accessible to people on the platform that most makes sense for them. In particular, work with the most appropriate digital service providers wherever we are and extend our responsible use of social media.

## **FINANCIAL REVIEW**

The income and expenditure account for the year ended 31 March 2018 shows a breakeven result (2017: breakeven). Total income was £3,711,458 compared to £3,965,735 in 2017. Total expenditure was £3,711,458 (2017: £3,965,735).

Projects are delivered in collaboration with BBC Media Action (parent entity). The main funders of the project activities in the year were: the Bill and Melinda Gates Foundation, the BARR Foundation, UNICEF and USAID.

The balance sheet at 31 March 2018 had net assets of £20,771 (2017: £20,771).

## **FINANCIAL POLICIES**

### **Reserves**

During the year the Board of Trustees reviewed the reserves policy. The review was carried out in the context of the review of risks and opportunities for BBC Media Action (India) Limited. At 31 March 2018 unrestricted reserves, which are all considered to be free reserves, were £20,771 (2017: £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**

On 13 July 2018 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**

### **Staff and volunteers**

The quality and creativity of our outputs are directly attributable to the calibre and expertise of our staff. In 2017/18 BBC Media Action (India) Limited employed an average of 84 staff (2016/17: 102).

### **Legal structure**

BBC Media Action (India) Limited (company number 2746733) is a company limited by shares 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 as part of ongoing training.

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:

RISK	MITIGATION
<p><b>Compliance with local laws</b> Failure to keep across changes in local laws across the many countries we work in could result in significant financial penalties.</p>	<ul style="list-style-type: none"> <li>- Local staff in place responsible for ensuring compliance with local requirements including registration, tax and statutory reporting.</li> <li>- Support from third party advisors used.</li> </ul>
<p><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.</p>	<p>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.</p>
<p><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.</p>	<ul style="list-style-type: none"> <li>- Budgets to donors for grants are reviewed through a methodology to ensure that project budgets cover a fair share of support costs.</li> <li>- Contracts for delivery are priced appropriately, reflecting the full cost and risk of proposals.</li> </ul>
<p><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.</p>	<ul style="list-style-type: none"> <li>- Clear lines of accountability are in place.</li> <li>- BBC Editorial Guidelines are followed.</li> <li>- Reactive lines in place for known risks and staff prepared to handle hostile press coverage.</li> </ul>

BBC Media Action (India) Ltd does not engage with fundraising from the public beyond the products mentioned above. BBC Media Action (India) Ltd has not voluntarily subscribed to any fundraising standards or fundraising regulations given the very limited fundraising of this kind. There have been no complaints regarding our fundraising activities.

## **STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS**

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:

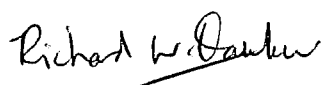
- so far as the trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish 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 13 August 2018



Richard Dawkins  
Trustee

## **TRUSTEES AND ADVISORS**

### **Trustees**

Michael C. McCulloch\* (until 23 October 2017)  
Richard Dawkins (appointed 12 December 2017)  
Alison Woodhams\*

\* 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 MEMBERS OF BBC MEDIA ACTION (INDIA) LIMITED**

### **Opinion**

We have audited the financial statements of BBC Media Action (India) Limited ('the charitable company') for the year ended 31 March 2018 which comprise the statement of financial activities, the balance sheet 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 2018 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 for 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **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.

### **Opinions 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

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

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

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

- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees 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.

### **Use of our report**

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



Edward Finch (Senior Statutory Auditor)  
For and on behalf of Buzzacott LLP, Statutory Auditor  
130 Wood Street  
London  
EC2V 6DL

29/8/18

# **BBC Media Action (India) Limited Statement of Financial Activities**

*(including the income and expenditure account) for the year ended 31 March 2018)*

	Notes	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
<b>Income:</b>					
Donations and legacies	2	—	809,407	<b>809,407</b>	—
<b>Income from charitable activities</b>					
Grant funding for specific charitable activities	3	275,866	2,626,185	<b>2,902,051</b>	3,965,735
<b>Total income</b>		<u>275,866</u>	<u>3,435,592</u>	<b>3,711,458</b>	<u>3,965,735</u>
<b>Expenditure on:</b>					
Charitable activities					
Changing lives through media and communication	4	275,866	3,435,592	<b>3,711,458</b>	3,965,735
<b>Total expenditure</b>		<u>275,866</u>	<u>3,435,592</u>	<b>3,711,458</b>	<u>3,965,735</u>
Net income and net movement in funds	-	—	—	—	—
Total funds brought forward		20,771	—	<b>20,771</b>	20,771
<b>Total funds carried forward</b>	11	<u>20,771</u>	<u>—</u>	<b>20,771</b>	<u>20,771</u>

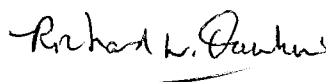
The statement of financial activities includes all gains and losses recognised during the year. All income and expenditure derive from continuing activities.

**BBC Media Action (India) Limited Balance Sheet**  
*at 31 March 2018*

	Notes	2018 £	2017 £
<b>Current assets</b>			
Debtors	8	299,078	418,075
Cash at bank and in hand		148,198	164,485
		<u>447,276</u>	<u>582,560</u>
<b>Liabilities</b>			
<b>Creditors:</b> amounts falling due within one year	9	<u>(426,505)</u>	<u>(561,789)</u>
<b>Net current assets</b>		20,771	20,771
<b>Total net assets</b>		<u>20,711</u>	<u>20,711</u>
<b>Funds</b>			
Share capital	10	3	3
Unrestricted funds		20,768	20,768
<b>Total funds</b>	11	<u>20,711</u>	<u>20,711</u>

The notes on pages 23 to 30 form part of these financial statements.

These financial statements on pages 21 to 30 were approved by the Board of Trustees and were signed on its behalf by:

 13/8/2018

Richard Dawkins

Trustee

## **Notes** (forming part of the financial statements)

### **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 2018 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 of financial support from BBC Media Action (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 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 types of 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. Other trading activities are the activities where BBC Media Action provides goods, services or entry to events in order to generate income undertake charitable activities. Where income is received in advance, recognition is deferred and



included in creditors and where entitlement arises before income is received, the income is accrued.

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 exchange rates ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated 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) Limited 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 BBC Media Action (India) Limited 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 income and expenditure account on a straight line basis over the period of the lease.

***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. Donations and Legacies

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Donations and legacies	—	809,407	809,407	—
<b>Total funds for 2018</b>	—	809,407	<b>809,407</b>	—
Total funds for 2017	—	—	—	—

## 3. Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Grant funding for specific charitable activities				
. Bill and Melinda Gates Foundation	196,076	1,528,252	1,724,328	1,959,649
. UNICEF	62,810	419,873	482,683	1,344,634
. Other grants	16,980	678,060	695,040	661,452
<b>Total funds for 2018</b>	<b>275,866</b>	<b>2,626,185</b>	<b>2,902,051</b>	<b>3,965,735</b>
Total funds for 2017	320,266	3,645,469	3,965,735	—

## 4. Expenditure

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Changing lives through media and communication	275,866	3,435,592	3,711,458	3,965,735
<b>Total funds 2018</b>	<b>275,866</b>	<b>3,435,592</b>	<b>3,711,458</b>	<b>3,965,735</b>
Total funds 2017	320,266	3,645,469	3,965,735	—

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 2017/18 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 2018 £	Total 2017 £
Changing lives through media and communication	2,128,345	1,583,113	3,711,458	3,965,735
<b>Total expenditure</b>	<b>2,128,345</b>	<b>1,583,113</b>	<b>3,711,458</b>	<b>3,965,735</b>

## 5. Net income and net movement in funds for the year

This is stated after charging:

	Total 2018 £	Total 2017 £
Operating lease rentals – land and buildings	180,284	217,179
Auditor's remuneration for the statutory audit	7,595	8,893

## 6. 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 (2017: £nil).

## 7. Staff costs

Costs of staff are split out by:

	Total 2018 £	Total 2017 £
Wages and salaries	1,365,160	1,157,861
Social security	64,103	75,284
Pension	13,777	21,582
Other staff costs	140,073	21,155
	<b>1,583,113</b>	<b>1,275,882</b>

There were no employees with emoluments of £60,000 and over.

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

	Total 2018 £	Total 2017 £
Programme activities (charitable)	84	102

The average number of persons, including part time staff, employed across the year on UK contracts and in the UK and overseas was 0 (2017: 0). The number of staff employed locally on overseas contracts was 84 (2017: 102) at a cost of £1,583,113 (2017: £1,275,882).

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.

## 8. Debtors

	Total 2018 £	Total 2017 £
Amounts due from BBC Media Action	—	306,146
Other debtors and prepayments	299,078	111,929
	<b>299,078</b>	<b>418,075</b>

## 9. Creditors: amounts falling due within one year

	Total 2018 £	Total 2017 £
Trade creditors	11,535	131,903
Other creditors	280,791	145,443
Amounts due to BBC Media Action	108,261	—
Accruals	25,918	284,443
	<b>426,505</b>	<b>561,789</b>

## 10. Share capital

Allotted, called up and fully paid:

	Total 2018 £	Total 2017 £
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.

## 11. Funds analysis

	Restricted funds £	Unrestricted funds £	Total 2017 £
Balance at 1 April 2017	—	20,771	20,771
Income	3,435,592	275,866	3,711,458
Outgoing resources	(3,435,592)	(275,866)	(3,711,458)
<b>Balance at 31 March 2018</b>	<b>—</b>	<b>20,771</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 3 to the financial statements and detailed movements of the funds of the projects undertaken are included in the financial statements of BBC Media Action which are available at Companies House.

## 12. Commitments

### a) Capital

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

### b) Financial

BBC Media Action (India) Limited had committed the following amount in sub-grants to partners working on international projects which will form part of the grants allocated in future years:

	2018 £	2017 £
Sub-grants which expire:		
. Within one year	—	248,276
. Within two – five years	—	102,506
	<u>—</u>	<u>350,782</u>

### c) Leases

At 31 March 2018, BBC Media Action (India) Limited had the following total minimum lease payments under non-cancellable operating leases relating to land and buildings:

	2018 £	2017 £
Operating leases which expire:		
. Within one year	<u>35,759</u>	<u>58,909</u>

## 13. 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.

## 14. Related Party Transactions

At 31 March 2018, an amount of £108,261 was owed to BBC Media Action by BBC Media Action (India) Limited (2017: £306,146 due from BBC Media Action).