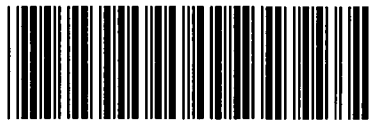


**BBC Media Action  
(India) Limited**

**Annual Report  
year ended 31 March 2019**

**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 2019.

### **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.

### **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.

## **LOOKING BACK: OUR WORK IN 2018/19**

### **Our objectives:**

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

- Health
- Governance and rights
- Resilience and humanitarian work

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

Our approach is based on:

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

### **Our aims for 2018/19 were:**

- Contribute to delivering the 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.

The following sections illustrate how we met those goals in our thematic areas.

### **Our impact in health**

India's 'Clean India Mission' has led to considerable progress in building toilets in a nation that had the highest number of people practising open defecation in the world. However, only 30% of the sewage generated is actually treated – with the rest flowing into rivers, heavily polluting water sources and posing a serious health hazard. BBC Media Action (India) Limited has been addressing sanitation issues in India through creative communication since 2015. Our latest initiative seeks to tackle this issue of faecal sludge management, its consequences on people's health and what people can do with their governments to address it.

We are proud of the early 2019 launch of our new TV drama series – *Navrangi Re!* (Nine to a shade) – to build awareness and shift attitudes and practice around faecal sludge management. Funded by the Centre for Social and Behaviour Change at Ashoka University, it is the world's first television drama on urban sanitation. The 26-episode series, which aired on Viacom18 network's Hindi entertainment channel, Colors Rishtey, tells the story of a congested *mohalla* (neighbourhood) in Northern India grappling with issues related to poor sanitation. Over 13 weeks, this TV series had a reach of 52 million people. We are looking forward to the launch of a second season in the next financial year.

Alongside the TV drama, we launched a bold new social media campaign to encourage public discussion of the issues raised in the show. '*Flush ke Baad*' (After Flushing) introduces our audiences to the need for change by creatively challenging the notion that 'out of sight is out of mind' when it comes to the importance of properly managing human waste for better health and hygiene. A Bollywood-style digital film at the centre of the campaign, asking viewers to #GiveAShit about sanitation, was shared by popular

Facebook site *Being Indian* and in six weeks amassed over 2.7 million views, over 645,000 reactions online, with an engagement rate of 10% on Facebook and 8.5% on Twitter.

This year we also evaluated the impact of our *Shaucha Singh* radio series, also produced as part of the government mission to achieve universal sanitation coverage in India. This series of ten radio short programmes in 10 languages produced for the Ministry of Drinking Water and Sanitation, targeted adult males to debunk misconceptions about the construction, maintenance and use of toilets while highlighting the risks of open defecation.

A mixed-methods evaluation of *Shaucha Singh* conducted in Uttar Pradesh and Madhya Pradesh established that the short programmes reached an estimated 22% of those with access to a radio. Listeners reported that it was informative, entertaining and unique in its entertaining delivery. Listeners also showed significantly higher knowledge compared to non-listeners on diseases associated with open defecation, the benefits of constructing a twin-pit toilet, and government schemes that help families construct toilets.

Two of our mobile health services have rolled out nationally in India, and we marked their successful transition to the Indian Ministry of Health and Family Welfare and their partner Armman this year. *Mobile Academy* is a training course on maternal and child health designed for frontline health workers from which more than 200,000 have graduated to date, and *Kilkari* ('a baby's gurgle'), is the largest maternal messaging service in the world, which has reached some 9.6 million subscribers across 13 states with time-appropriate content linked to their pregnancy or baby's age. A key component in these successes has been the use of appropriate technology, rooted in a robust human-centred design process. We spoke to rural parents and health workers across India to identify digital solutions that would overcome access and literacy barriers and would work on even the most basic phones. In three years, over 200 million minutes of *Kilkari* content has been heard by almost 10 million users. This transition of our mobile health (mHealth) work, which has also supported by USAID, the Barr Foundation and the Government of India, will continue to grow as the government adopts and scales up our established programmes.

This year also marks the last of our eight-year health project in Bihar, in north India, through a generous £23.2m grant from the Bill and Melinda Gates Foundation. The Shaping Demand and Practices project saw the transition of *Mobile Kunji* (mobile guide), a job aid for frontline health workers, to the Government of Bihar to continue to run. In the seven years since *Mobile Kunji* was launched, more than 60 million minutes of health content has been played, by more than 500,000 unique users, including 144,000 health workers. Research has demonstrated that when *Mobile Kunji* is used by a frontline health

worker in a conversation with a family, the quality of the engagement significantly improves. Families exposed to *Mobile Kunji* demonstrated significant improvement in their preparedness for birth, in child nutrition and in family planning.

We were able to build on our mobile health experience and expertise with the creation of *WASH Academy*, also funded by the Bill and Melinda Gates Foundation. This project was designed to support 200,000 sanitation extension workers across north India as a distance education and training tool that contributes to the Government of India's Clean India Mission. It includes information on building toilets, subsidies available to families and communities, the health, safety and security risks of not using toilets, the importance of consistent use, the role of having sufficient water access, and breaking down myths associated with the construction and use of toilets.

### **Our impact in humanitarian and resilience**

Communications plays a key role in improving communities' resilience to and recovery from natural disasters. This year, as part of our *Lifeline* humanitarian project, we have worked with Unicef to train producers for All-India Radio, private FM stations and community radio stations across Assam, Bihar, Manipur and West Bengal. As a result of this training, six community radio stations have come together to co-create a radio programme focused on re-building Kerala after the devastating floods of last year. One radio station – Radio Media Village – has led on production of the show which includes drama, public service announcements and expert interviews to be shared across the rest of the community stations in the project.

### **Research, insight and awards**

This financial year we published a number of articles about our work to communicate our impact to donors, supporters and across the sector.

In August the *Health for Millions Journal* – an Indian journal of public health run by the Voluntary Health Association of India (VHAI) – published an article about Nugget, our Android-based smartphone game addressing gender stereotyping and discrimination. The article, "Putting People First: Exploring the Power of Games for Social Change," was written by Aapurv Jain and Radharani Mitra and supported this Unicef-funded, cross-media-platform initiative to create recognition and action around harmful gender norms.

In that same month the online publication SciDevNet published an article on our *mHealth* work, an insightful piece that focuses on what it takes to scale mHealth interventions sustainably, and highlights *Kilkari* as a rare example of success.



And in September 2018, we published an article in the *Journal of Development Communication* about our cross-media-platform initiative developed with Unicef to address gender discrimination and stereotyping among adolescent boys and girls. This article was part of a special issue around the 2018 International Social and Behavior Change Communication Summit in Nusa Dua, Indonesia.

Our team participated in the Partnership for Maternal, Newborn, Child Health (PMNCH) Partners' Forum in New Delhi in December 2018. The Conference keynote was delivered by India's Prime Minister Narendra Modi, who also launched a coffee table book titled 'Proven Paths' with 30 case studies of success, highlighting best practices and innovations taken to scale for improving women's, children's and adolescents' health. Our mHealth services *Kilkari* and *Mobile Academy* were featured as among those best practices.

We were delighted that BBC Media Action (India) Limited was also recognised for its work this year with a number of awards.

- Our Android based mobile phone game 'Nugget', designed to get adolescents to recognize and challenge the restrictions that society puts on them, won a Bronze at the Creative Abbys at GoaFest in the Mobile Game/ App category in April 2018. No gold or silver awards were given in this category. GoaFest is India's most prestigious advertising award show. The Abby Awards recognize creative excellence as judged by eminent people from the advertising and communications industry.
- Our first ever social media campaign on breaking gender barriers - #BHL for #BigdiHuiLadki or #BigdaHuaLadka (Girls/Boys Gone Bad) – won two awards this year, starting with an award in the Women's Empowerment category of the Social Media 4 Empowerment (SM4E) Awards run by the Digital Empowerment Foundation in May 2018. The awards honor the best social media initiatives for the empowerment of marginalised communities and also bring social media experts and government agents from eight South Asian countries together on one platform. The campaign went on to win a second award in August 2018, for best social media campaign in the Laadli Media Awards for Gender Sensitivity 2017 for the North India zone.
- BBC Media Action (India) Limited won the GSMA Award - a GLOMO - for *Kilkari*, our maternal health messaging service, in February 2019. This was in the category of Best Mobile Innovation for Women in Emerging

Markets. John Hoffman, CEO, GSMA Ltd. said, "The GLOMOs are a testament to the incredible innovation and ingenuity shaping our industry and it is truly an outstanding achievement to have been selected by our esteemed judging panels." The judges who chose Kilkari out of a shortlist of six said the innovation demonstrated 'proven impact' alongside 'scale and sustainability.'

### **LOOKING AHEAD: OUR AIMS FOR 2019/20**

In the coming year we will work to the second year of our three-year strategic plan, as outlined above.

#### **During 2019/20, BBC Media Action (India) Limited will:**

- Deliver our strategy supporting programming to the value of at least £2m.
- Implement our newly agreed strategy on young people across our work.
- Contribute to, and engage staff in implementing, a new framework for organisational learning across BBC Media Action globally
- Encourage increased recognition of the importance of media in development and the threats posed by misinformation, and provide sectoral leadership in addressing these issues.
- Explore more fully the opportunities and threats for our work heralded by digital technologies and ensure that we are able to meet our audiences' needs using the media and strategies most suitable for them.
- Review our internal procedures for budgeting for projects and ensuring that staff costs are charged as effectively as possible, in accordance with the types of funding agreements and donor wishes.

### **FINANCIAL REVIEW**

The income and expenditure account for the year ended 31 March 2019 shows a breakeven result (2017/18: breakeven). Total income was £3,092,040 (2017/18: £3,711,458). Total expenditure was £3,092,040 (2017/18: £3,711,458).

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, Ashoka University, and USAID.

The balance sheet at 31 March 2019 had net assets of £20,771 (2018: £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 2019 unrestricted reserves, which are all considered to be free reserves, were £20,771 (2018: £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 12 September 2019 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**

In 2018 / 19 BBC Media Action (India) Limited employed an average of 42 FTE staff (2017/18: 84). 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 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
<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.	Local staff in place responsible for ensuring compliance with local requirements including registration, tax and statutory reporting. Support from third party advisors used.
<b>Health and Safety</b> Increased pollution levels in Delhi, where the India office is based, is constantly above the 'severe' rating and could have a long term consequence on employees' health.	Staff have been distributed masks to be used when travelling to and from the office. The office has been fitted with air purifiers and air quality within the office is regularly monitored.
<b>Business model and changes in funding environment</b>	Budgets to donors for grants are reviewed through a methodology to ensure that

RISK	MITIGATION
<p>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> <p>Specific regulations around the operations of charities in India could influence BBC Media Action (India) Limited's operations and ability to attract funding.</p>	<p>project budgets cover a fair share of support costs.</p> <p>Contracts for delivery are priced appropriately, reflecting the full cost and risk of proposals.</p> <p>In this financial year, BBC Media Action (India) Limited completed a scoping study around the establishment of an independent entity in response to the changing regulatory and legal environment. Trustees agreed with a recommendation against the establishment of such an entity in favour of operating cost reductions and cost recovery maximisation.</p>
<p><b>Reputation</b></p> <p>Events or incidents result in negative coverage in the UK and in India, with consequent impact on areas including delivery, funding and safety.</p>	<p>Clear lines of accountability are in place. BBC Editorial Guidelines are followed.</p> <p>Reactive lines in place for known risks and staff prepared to handle hostile press coverage.</p>

BBC Media Action (India) Limited does not engage with fundraising from the public beyond the products mentioned above. BBC Media Action (India) Limited 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 12 September 2019.

A handwritten signature in black ink that reads "Richard Dawkins". The signature is written in a cursive style with a horizontal line underneath the name.

Richard Dawkins  
Trustee

12 SEPTEMBER 2019

## **TRUSTEES AND ADVISORS**

### **Trustees**

Richard Dawkins\*

Alison Woodhams\* (until 12 July 2019)

Julia Rank\* (appointed 22 July 2019)

\* 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 guarantee 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 2019 which comprise the statement of financial activities, the balance sheet, and statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 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 charitable 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, 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, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the 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 Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

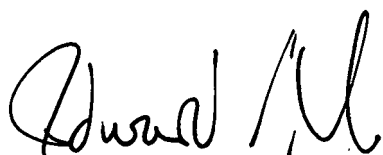
## **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

## **Use of our report**

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



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

12/9/19

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

(including the income and expenditure account) for the year ended 31 March 2019

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £
<b>Income from charitable activities</b>				
Grant funding for specific charitable activities	3	315,500	2,776,540	<b>3,092,040</b>
<b>Total income</b>		<b>315,500</b>	<b>2,776,540</b>	<b>3,092,040</b>
<b>Expenditure on:</b>				
Charitable activities				
Changing lives through media and communication	4	(315,500)	(2,776,540)	<b>(3,092,040)</b>
<b>Total expenditure</b>		<b>(315,500)</b>	<b>(2,776,540)</b>	<b>(3,092,040)</b>
Net income and net movement in funds		—	—	—
Total funds brought forward		20,771	—	<b>20,771</b>
<b>Total funds carried forward</b>	11	<b>20,771</b>	<b>—</b>	<b>20,771</b>

### 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 £
<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>
<b>Total income</b>		<b>275,866</b>	<b>3,435,592</b>	<b>3,711,458</b>
<b>Expenditure on:</b>				
Charitable activities				
Changing lives through media and communication	4	(275,866)	(3,435,592)	<b>(3,711,458)</b>
<b>Total expenditure</b>		<b>(275,866)</b>	<b>(3,435,592)</b>	<b>(3,711,458)</b>
Net income and net movement in funds		—	—	—
Total funds brought forward		20,771	—	<b>20,771</b>
<b>Total funds carried forward</b>	11	<b>20,771</b>	<b>—</b>	<b>20,771</b>

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

**BBC Media Action (India) Limited Balance Sheet**  
*at 31 March 2019*

	Notes	2019 £	2018 £
<b>Current assets</b>			
Debtors	8	225,639	299,078
Cash at bank and in hand		301,653	148,198
		<u>527,292</u>	<u>447,276</u>
<b>Liabilities</b>			
<b>Creditors:</b> amounts falling due within one year	9	<u>(506,521)</u>	<u>(426,505)</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		<u>20,768</u>	<u>20,768</u>
<b>Total funds</b>	11	<u>20,711</u>	<u>20,711</u>

The notes on pages 22 to 30 form part of these financial statements.

These financial statements on pages 20 to 30 were approved by the Board of Trustees and were signed on its behalf by:



Richard Dawkins

Trustee

12 SEPTEMBER 2019

**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 2019 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.

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 £	<b>Total 2019 £</b>	Total 2018 £
Donations and legacies	—	—	—	<b>809,407</b>
<b>Total funds</b>	—	—	—	<b>809,407</b>
Total funds for 2018	—	809,407	809,407	

### 3. Income from charitable activities

	Unrestricted funds £	Restricted funds £	<b>Total 2019 £</b>	Total 2018 £
Grant funding for specific charitable activities				
. Bill and Melinda Gates Foundation	255,989	1,206,453	<b>1,462,442</b>	1,724,328
. Ashoka University	51,453	1,193,728	<b>1,245,181</b>	—
. USAID	11,597	228,204	<b>239,801</b>	—
. UNICEF	(5,311)	55,000	<b>49,689</b>	482,683
. Other grants	1,772	93,155	<b>94,927</b>	695,040
<b>Total funds</b>	<b>315,500</b>	<b>2,776,540</b>	<b>3,092,040</b>	2,902,051
Total funds for 2018	275,866	2,626,185	<b>2,902,051</b>	

### 4. Expenditure

	Unrestricted funds £	Restricted funds £	<b>Total 2019 £</b>	Total 2018 £
Changing lives through media and communication	315,500	2,776,540	<b>3,092,040</b>	3,711,458
<b>Total funds</b>	<b>315,500</b>	<b>2,776,540</b>	<b>3,092,040</b>	3,711,458
Total funds 2018	275,866	3,435,592	<b>3,711,458</b>	

All expenditure was for the purpose of changing lives through media and communication, and all activities were carried out in India. All costs charged in 2018/19 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 £	<b>Total 2019 £</b>
Changing lives through media and communication	1,936,367	1,155,673	<b>3,092,040</b>
<b>Total expenditure</b>	<b>1,936,367</b>	<b>1,155,673</b>	<b>3,092,040</b>

	Direct project costs £	Project staff costs £	<b>Total 2018 £</b>
Changing lives through media and communication	2,128,345	1,583,113	<b>3,711,458</b>
<b>Total expenditure</b>	<b>2,128,345</b>	<b>1,583,113</b>	<b>3,711,458</b>

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

This is stated after charging:

	<b>Total 2019 £</b>	<b>Total 2018 £</b>
Operating lease rentals – land and buildings	<b>104,820</b>	<b>180,284</b>
Auditor's remuneration for the statutory audit	<b>9,566</b>	<b>7,595</b>

## 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 (2018: £nil).

## 7. Staff costs

Costs of staff are split out by:

	<b>Total 2019 £</b>	<b>Total 2018 £</b>
Wages and salaries	<b>1,029,630</b>	1,365,160
Social security	<b>61,014</b>	64,103
Pension	<b>0</b>	13,777
Other staff costs	<b>65,029</b>	140,073
	<b>1,155,673</b>	<b>1,583,113</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:

	<b>Total 2019</b>	<b>Total 2018</b>
Programme activities (charitable)	<b>42</b>	<b>84</b>

The average number of persons, including part time staff, employed across the year on UK contracts and in the UK and overseas was 0 (2018: 0). The number of staff employed locally on overseas contracts was 42 (2018: 84) at a cost of £1,155,673 (2018: £1,583,113).

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

	<b>Total 2019 £</b>	<b>Total 2018 £</b>
Trade debtors	<b>26,410</b>	—
Other debtors and prepayments	<b>199,229</b>	299,078
	<b>225,639</b>	299,078

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

	<b>Total 2019 £</b>	<b>Total 2017 £</b>
Trade creditors	<b>175,673</b>	11,535
Other creditors	<b>163,344</b>	280,791
Amounts due to BBC Media Action	<b>103,059</b>	108,261
Accruals	<b>64,445</b>	25,918
	<b>506,521</b>	426,505

## 10. Share capital

Allotted, called up and fully paid:

	<b>Total 2018</b>	<b>Total 2017</b>
	<b>£</b>	<b>£</b>
3 ordinary shares of £1 each	<b>3</b>	<b>3</b>

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

	<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 April 2018	—	20,771	<b>20,771</b>
Income	2,776,540	315,500	<b>3,092,040</b>
Outgoing resources	(2,776,540)	(315,500)	<b>(3,092,040)</b>
<b>Balance at 31 March 2019</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 no grant commitments.

c) Leases

At 31 March 2019, BBC Media Action (India) Limited had the following total minimum lease payments under non-cancellable operating leases relating to land and buildings:

	2019	2018
	£	£
Operating leases which expire:		
. Within one year	59,627	35,759

**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 2019, an amount of £103,059 was owed to BBC Media Action by BBC Media Action (India) Limited (2018: £108,261).