

ICFR
Annual Accounts
2025

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ICFR Board and Management Report 2025

Period: 1 January – 31 December 2025

Location: Amsterdam

SUMMARY

The year 2025 proved to be a year of consolidation, expansion and increasing visibility for the International Coalition for Filmmakers at Risk (ICFR). Building on the strategic recalibration decisions taken in 2024, the organisation fully operated within its clarified mandate: advocacy for individual filmmakers facing acute and severe risk as a direct consequence of their filmmaking work.

Throughout the year, ICFR significantly increased both the scope and the depth of its activities. The organisation dealt with a growing number of urgent cases, expanded its research and internal tracking systems, and strengthened its position as a trusted interlocutor within the international film industry and the broader human rights ecosystem.

2025 was also characterised by an expansion of its strategic partnerships (notably International Documentary Institute and Freemuse), stronger engagement with film festivals and professional networks and the further professionalisation of its communications and fundraising infrastructure. While demand for ICFR's support continued to exceed its capacity, the organisation made important strides in prioritisation, mandate enforcement and sustainability.

ACTIVITIES

1. ADVOCACY

ICFR campaigns for filmmakers at risk by mobilising the international film community and, where appropriate, seeking public support through advocacy and diplomacy. In all its advocacy efforts, ICFR acts exclusively with the informed consent of the filmmakers at risk or their legal representatives.

In 2025, ICFR campaigned publicly for filmmakers and film workers including Abdallah Motan (Palestine), Maryam Moghaddam, Behtash Sanaeaha and producer Gholamreza Mousavi (Iran), Navid Mihandoust (Iran), Jung Yoon-suk (South Korea), Shin Daewe (Myanmar), Sayed Rahim Saidi (Afghanistan), Hamdan Ballal and the No Other Land team (Palestine), and Giorgi Mrevlishvili (Georgia).

Alongside public campaigning, ICFR continued to lobby behind the scenes for filmmakers whose situations required discretion, including cases in Iran, Afghanistan, China, Turkey, Bangladesh, Cuba and Belarus. In these instances, ICFR focused on monitoring, strategic advice and referrals to partner organisations in order to avoid further endangering the individuals involved.

2. COMMUNICATIONS & VISIBILITY

Over the course of 2025, ICFR further professionalised its communications and public presence, building on the developments initiated in the previous year. Campaign-specific slides, posters and digital materials were developed for use at film festivals, screenings and industry events, each including QR codes directing audiences to ICFR website and active calls to action.

ICFR's online visibility continued to grow, particularly on Instagram and LinkedIn. Campaigns related to Palestine and Iran generated significant engagement and drove major increases in website traffic, newsletter subscriptions and petition signatures. By the end of 2025, ICFR counted 1,292 followers on Instagram and 588 followers on LinkedIn.

Significant work was undertaken to improve ICFR's website, including the development of a dedicated "Take Action" page, clearer pathways for donations and improved visual consistency across communications. While some fundraising infrastructure remained dependent on external platforms, these improvements laid the groundwork for more sustainable public engagement in the coming years.

3. EMERGENCY FUNDING

In line with the mandate revision initiated in previous years, ICFR did not operate a stand-alone emergency funding programme in 2025 and instead focused its resources on staff, advocacy and case monitoring and referrals, while supporting filmmakers through letters of support, introductions to trusted partners and paid speaking or screening opportunities at festivals.

Conversations with partner organisations (such as IDA International Documentary Institute in the USA and Cultural Emergency in the Netherlands) regarding future emergency funding mechanisms continued throughout the year with the aim of ensuring that filmmakers at acute risk can be referred swiftly and responsibly to appropriate financial support structures.

NUMBERS & FINANCE 2025

In 2025, all activities of the ICFR were realised with a total expenditure of €62.669, while total income amounted to €68.640, resulting in a positive operating result of €5.971, which was added to the general reserve. Unlike the previous year, no emergency funding for Ukraine was disbursed in 2025. The organisation's activities, staffing, and operational costs were financed through a diversified mix of partner contributions, project-specific donations, and private support.

FUNDING SOURCES

In 2025, ICFR did not receive contributions from its founding partners. The largest contribution came from the Ford Foundation, with an amount of €46.934, representing part of the multi-year grant of \$100,000 allocated across 2024–2026. In addition, ICFR received €8.000 from strategic partners, consisting of annual membership fees contributed by organisations within the international film community, bringing the total contributions from partners and donors for 2025 to €54.934. The organisations that made contributions in 2025 are:

Ford Foundation
 Documentary Organisation of Canada
 Movies That Matter
 MOOOV Film Festival
 One World International Human Rights Film Festival
 FIFDH (Geneva International Film Festival and Forum on Human Rights)
 Sydney Film Festival
 Sundance Institute
 Filmförderung Hamburg Schleswig-Holstein
 Asia Pacific Screening Academy
 Federation of European Screen Directors

Beyond partner contributions, ICFR received €13.706 in project-specific and private donations in 2025. These included contributions from cultural and human rights organisations as well as individual supporters, reflecting continued confidence in the mission and work of the ICFR.

GENERAL

Stichting International Coalition for Filmmakers at Risk (ICFR) is a non-profit organisation. Board members contribute their services on an unpaid basis; only direct expenses are reimbursed. ICFR is registered in the Netherlands as an ANBI (Algemeen Nut Beogende Instelling, Public Benefit Organisation).

RSIN: 861317014

Address: Vondelpark 3, 1071 AA, Amsterdam

BOARD MEMBERS

Position	Name	m/f	Start
Chairperson	Orwa Nyrabia	m	09.06.2020
Treasurer	Cornelis van 't Hullenaar	m	09.06.2020
Secretary	Vanja Kaludercic	f	09.06.2020

ADVISORY COMMITTEE

Position	Name	m/f	Start
Advisor	Adam Shapiro	m	06.01.2025
Advisor	Julie Nederkoorn	f	06.01.2025
Advisor	Khalid Abdalla	m	06.01.2025

STAFF

Position	Name	m/f	Start
Program Manager	Sara Ishaq	f	01.03.2022
Coordinator	Jordi Wijnalda	m	15.10.2023
Researcher	Delaram Jeddi-Shirazi	f	30.04.2024

Temporary adjustments to workloads were made during the year due to other work commitments, without interruption to the organisation's activities.

VISION

In a world where civil society continues to shrink and institutions are under pressure, individual filmmakers increasingly struggle to make their voices heard. Film has the power to build bridges between cultures, to challenge dominant narratives, and to defend democratic values. Protecting artistic freedom is therefore of vital importance.

MISSION

The mission of ICFR remains unchanged: to support independent filmmakers at acute and severe risk around the world. The organisation focuses on cases where filmmakers face persecution, detention or other serious threats directly linked to their filmmaking work, and mobilises the international film community to apply collective pressure in support of their freedom and safety.

RISK ANALYSIS

The primary risks faced by ICFR in 2025 remained the sudden escalation of crises leading to an influx of urgent cases, and the organisation's reliance on a limited number of funding sources. These risks were mitigated through stricter mandate adherence, improved internal tracking systems and stronger partnerships with organisations better equipped to address large-scale humanitarian crises.

FUTURE

Thanks to continued support from our current partner that supports ICFR in continuing its principal activities of responding to urgent cases of filmmakers at risk; organising campaigns to raise awareness about the plight of filmmakers around the world who are being persecuted for doing their work.

In the coming year, ICFR aims to continue its core advocacy work for filmmakers at risk, while further strengthening governance, communications and fundraising. By deepening strategic partnerships and refining internal processes, the organisation seeks to ensure that it can respond swiftly, responsibly and sustainably to the growing threats faced by filmmakers worldwide.

BUDGET

The ICFR budget of 2026 will be similar to the budget of 2025 and based on the actuals of 2025.

Income		Actuals 2025	Budget 2026
	Founders	€ 0,-	€ 0,-
	Partners	€ 54.934,-	€ 54.934,-
	Funding	€ 13.706,-	€ 8.300,-
<i>Total income</i>		€ 68.640,-	€ 63.234,-
Costs			
	Staff	€ 53.932,-	€ 55.434,-
	Activities	€ 400,-	€ 1000,-
	Operation	€ 3.156,-	€ 2000,-
	Other costs	€ 5.181,-	€ 4.800,-
<i>Total costs</i>		€ 62.669,-	€ 63.234,-
Operational Profit		€ 5.971,-	€ 0,-

This audit was carried out by – Kamphuis & Berghuizen

The annual report is accompanied by an auditor's report

Amsterdam, 19 March 2026

SIGNED BY ICFR BOARD MEMBERS:

Orwa Nyrabia

Cornelis van 't Hullenaar

Vanja Kaludercic

ICFR

Balance sheet as at 31 December 2025

after result appropriation proposal

		<u>31 December 2025</u>		<u>31 December 2024</u>
ASSETS				
Receivables	1			
Debtors		300		-
Other receivables		<u>170</u>		<u>-</u>
			470	-
Cash	2	109.194		146.304
			109.194	146.304
			<u>109.664</u>	<u>146.304</u>
 LIABILITIES				
Equity	3			
General reserve		<u>54.172</u>	54.172	<u>48.202</u>
				48.202
 Short-term liabilities				
Creditors	4	3.049		694
Other liabilities	5	<u>52.442</u>		<u>97.408</u>
			55.491	98.102
			<u>109.663</u>	<u>146.304</u>

ICFR

Profit and loss account for the year 2025

		<u>2025</u> <u>budget</u>	<u>2025</u> <u>actual</u>	<u>2024</u> <u>actual</u>
INCOME				
Donations from founders	6	-	-	10.000
Donations from partners	7	55.684	54.934	33.750
Project specific donations	8	6.116	13.706	625
		<u>61.800</u>	<u>68.640</u>	<u>44.375</u>
EXPENSES				
Overhead costs				
All overhead costs	9	4.500	4.723	1.494
		<u>4.500</u>	<u>4.723</u>	<u>1.494</u>
Operational costs				
Staff	10	55.000	53.932	48.608
Material	11	1.000	3.156	1.668
		<u>56.000</u>	<u>57.088</u>	<u>50.276</u>
Activities				
All activities	12	1.000	400	7.000
		<u>1.000</u>	<u>400</u>	<u>7.000</u>
		<u>61.500</u>	<u>62.211</u>	<u>58.770</u>
Gross result		300	6.429	-14.395
Financial income & costs	13	300	458	341
Exceptional income & costs/contingency	14	-	-	-
Operating profit		<u>-</u>	<u>5.971</u>	<u>-14.735</u>
PROFIT APPROPRIATION				
Beginning of the year reserve			48.202	62.937
Appropriation reserve Ukraine support			-	-18.555
Appropriation of general reserve			5.971	3.820
Equity at year end			<u>54.172</u>	<u>48.202</u>

ICFR

General explanatory notes

On 9 June 2020, the International Coalition for Filmmakers at Risk Foundation was established.

Nature of business activities

- a. **Advocacy:** campaigning for filmmakers at risk by mobilising the international film community or by seeking public support through means of diplomacy. In all its advocacy efforts, the ICFR only acts with informed consent of the filmmakers at risk or their representatives.
- b. **Emergency funding:** providing small grants of maximum €1,500 for immediate emergency response actions to filmmakers in critical situations. The guidelines for the ICFR Emergency Fund are still being developed and
- c. **Accessing the support system:** connecting filmmakers in peril to international support networks active in the fields of human rights, culture and legal assistance.
- d. **Monitoring and observatory:** On a mid-term perspective, the Coalition shall also develop competences for serving as an observatory for the situation of filmmakers at risk, taking into account the necessity of acting on a preventive level in the future.

Related parties

Founded by the International Documentary Film Festival Amsterdam, the European Film Academy and the International Film Festival Rotterdam.

Reporting periode

These annual accounts have been drawn up on the basis of a calendar year. All amounts are in euros.

Laws and regulations

The annual accounts have been prepared on the basis of the RJ Guideline 640 nonforprofit Organizations, applicable in the Netherlands.

Accounting policies for the valuation of assets and liabilities

Unless stated otherwise, the assets and liabilities are stated at nominal value.

Receivables, prepayments and accrued income

The receivables are valued after deduction of the necessary provisions for the risk of bad debts, based on an individual assessment of the collectability of the receivables.

Legal reserve

The profit and loss operating balances are added or subtracted from this reserve. The purpose of this reserve is to guarantee the continuity of the foundation.

Principles for determining the result

Income and expenses are allocated to the period to which they relate. The income consists of the direct income, the indirect income, the subsidies and the contributions. Activity costs are recognized in the year for which the obligations have been entered into. Management costs include all personnel and material costs associated with the management of the organization (overhead costs).

Activity expenses include expenses directly related to the activity of the institution.

The operating balance is the difference between the income and expenditure. The board determines the destination of this in compliance with relevant laws and regulations.

ICFR

Notes to the balance sheet

	<u>2025</u>	<u>2024</u>
	<u>31 December</u>	<u>31 December</u>
ASSETS		
1. Receivables		
Debtors	-	-
Debtors Funds	300	-
Other receivables	170	-
	<u>470</u>	<u>-</u>
2. Cash		
Triodos	109.194	146.304
	<u>109.194</u>	<u>146.304</u>
<i>Cash and cash equivalents are freely available</i>		
LIABILITIES		
3. Equity		
General reserve	54.172	48.202
	<u>54.172</u>	<u>48.202</u>
4. Creditors		
Other creditors	3.049	694
	<u>3.049</u>	<u>694</u>
5. Other liabilities		
Deferred revenue	46.934	93.867
Other costs to be paid	5.015	-
Accruals	494	3.541
	<u>52.442</u>	<u>97.408</u>

ICFR

Notes to the profit and loss account

INCOME	2025	2025	2024
	<u>budget</u>	<u>actual</u>	<u>actual</u>
6. Donations from founders			
IDFA	-	-	-
IFFR	-	-	-
EFA	-	-	10.000
	<u>-</u>	<u>-</u>	<u>10.000</u>
7. Donations of partners			
Sundance Institute	500	500	500
Sydney Film Festival	1.500	1.500	1.500
Stichting Movies that Matter	1.500	1.500	1.500
Filmförderung Hamburg Schleswig-Holstein	1.500	1.500	1.500
Mooov	500	500	500
Federation of Screenwriters in Europe	750	-	750
Asia Pacific Screening Academy	500	500	500
One World IHRFF	500	500	500
FIFDH Foundation	500	500	500
Federation of European Screen Directors	500	500	500
Documentary Organisation of Canada	500	500	500
Ford Foundation	46.934	46.934	25.000
	<u>55.684</u>	<u>54.934</u>	<u>33.750</u>
8. Project specific donations			
Eye charity donation	-	2.288	-
Bernhard Wicki Gedächtnisfonds	-	7.500	-
Helsińska Fundacja Praw Człowieka	-	1.188	-
Website donations through IFFR	-	1.387	-
Other private donations	6.116	1.343	625
	<u>6.116</u>	<u>13.706</u>	<u>625</u>
TOTAL INCOME	<u>61.800</u>	<u>68.640</u>	<u>44.375</u>

**ICFR
EXPENSES**

9. Overhead costs

Office	-	223	-
Finance & advice	4.500	4.500	1.494
	4.500	4.723	1.494

10. Operational costs staff

Manager	31.000	27.418	29.040
Project temporary staff	-	-	2.500
Supporting staff	24.000	26.513	17.068
	55.000	53.932	48.608

11. Operational costs material

Travel and stay	500	386	528
Website	-	1.366	418
Printing & publications	500	1.379	81
Other production costs	-	24	641
	1.000	3.156	1.668

12. Activities

International network meetings	-	400	-
Advocacy and campaigning	1.000	-	-
Emergency funding - Ukrain	-	-	7.000
	1.000	400	7.000

13. Financial income & costs

Bank	300	319	299
Payment differences	-	139	40
Other	-	-	1
	300	458	341

14. Exeptional income & costs

Contingency	-	-	-
	-	-	-

TOTAL EXPENSES

	61.800	62.669	59.110
Result	-	5.971	-14.735

ICFR

Amsterdam 19 March 2026,

On behalf of the board and management

Orwa Nyrabia

chairperson of the board

Vanja Kaludercic

secretary of the board

Cornelis van 't Hullenaar

treasurer of the board

post balance sheet events

For the fund's main activities, supporting projects, no major consequences are to be expected as yet.

INDEPENDENT AUDITOR'S REPORT

To: the management of stichting International Coalition for Filmmakers at Risk

A. Report on the audit of the financial statements 2025 included in the annual report

Our opinion

We have audited page 8 until 14 from the financial statements 2025 of stichting International Coalition for Filmmakers at Risk based in Amsterdam.

In our opinion the accompanying financial statements give a true and fair view of the financial position of stichting International Coalition for Filmmakers at Risk as at 31 December 2025, and of its result for 2025 in accordance with the Guideline for annual reporting 640 "Not-for-profit organisations" of the Dutch Accounting Standards Board.

The financial statements comprise:

1. the balance sheet as at 31 December 2025;
2. the profit and loss account for 2025; and
3. the notes comprising a summary of the accounting policies and other explanatory information. Basis for our opinion

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the 'Our responsibilities for the audit of the financial statements' section of our report.

We are independent of stichting International Coalition for Filmmakers at Risk in accordance with the Wet toezicht accountantsorganisaties (Wta, Audit firms supervision act), the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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B. Report on the other information included in the annual report

In addition to the financial statements and our auditor's report thereon, the annual report contains other information that consists of:

- the management report;
- other information as required by the Guideline for annual reporting 640 "Not-for-profit organisations" of the Dutch Accounting Standards Board.

Based on the following procedures performed, we conclude that the other information:

- is consistent with the financial statements and does not contain material misstatements;
- contains the information as required by Part 9 of Book 2 of the Dutch Civil Code.

We have read the other information. Based on our knowledge and understanding obtained through our audit of the financial statements or otherwise, we have considered whether the other information contains material misstatements.

By performing these procedures, we comply with the requirements the Guideline for annual reporting 640 "Not-for-profit organisations" of the Dutch Accounting Standards Board and the Dutch Standard 720. The scope of the procedures performed is substantially less than the scope of those performed in our audit of the financial statements.

Management is responsible for the preparation of the management report in accordance with the Guideline for annual reporting 640 "Not-for-profit organisations" of the Dutch Accounting Standards Board.

C. Description of responsibilities regarding the financial statements

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance the Guideline for annual reporting 640 "Not-for-profit organisations" of the Dutch Accounting Standards Board.

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

As part of the preparation of the financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting framework mentioned, management should prepare the financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.

Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit engagement in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit.

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. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

We have exercised professional judgement and have maintained professional scepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included among others:

- identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause a company to cease to continue as a going concern;
- evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Hilversum, 19 March 2026

KAMPHUIS & BERGHUIZEN
Accountants/Belastingadviseurs

drs. B.G.W. van Heusden RA RV MBV CIA