

ICFR

Annual Accounts
2023

Table of contents

Board and Management Report	2
Annual Account	
Balance sheet as at 31 December 2023	6
Profit and loss account for the year 2023	7
General explanatory notes	8
Notes to the balance sheet	9
Notes to the profit and loss account	10
Post balance sheet events	12
Appendix	
Specification of campaign contributions	13
Independent auditor's report	14

Stichting International Coalition for Filmmakers at Risk, Amsterdam

Board and Management Report

Before you are the annual accounts of the International Coalition for Filmmakers at Risk (the ICFR) for the period 1 January to 31 December 2023 concerning the activities of the ICFR.

1. ADVOCACY:

The ICFR campaigns 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.

In 2023, the ICFR campaigned for several persecuted filmmakers in Iran, Philippines and Myanmar. The ICFR released statements and organised awareness-raising events around the arrests of these filmmakers as well as the broader activities of the organisation. The ICFR published a brochure which was widely distributed via our online network as well as in festivals such as IDFA (2023), IFFR and Berlinale (2024).

2. EMERGENCY FUNDING:

Between March 2022 and Dec 2023, the ICFR became a crisis focal point after the Russian army invasion of Ukraine in February 2022. The ICFR launched the Emergency Fund for Filmmakers in March 2022 and raised donations from within the film community to directly support filmmakers at risk in Ukraine. The ICFR was able to raise sufficient funds for quick and effective financial support to filmmakers to assist with temporary relocation expenses, legal and administrative fees (visas etc.), shelter, food and to cover initial minor but necessary expenses required during the current situation.

Over the course of two years, the ICFR was able to support over 600 filmmakers from Ukraine with microgrants ranging from 500-1500 per filmmaker. The experience of the ICFR and its founders and partners proved that such funding, small but immediate, was necessary to fill a gap that almost no other fund filled at the time. Although the majority of the funds were allocated to filmmakers in 2022, some payments continued in 2023 until early 2024. By the end of 2022, €144.152 was appropriated to the reserve for Ukraine support of which €121.500 was transferred to Ukrainian filmmakers in 2023. By the end of 2023, the reserve for Ukraine support has been appropriated to €18.555, which will be used for final transfers and will be released to the general reserve in 2024.

NUMBERS & FINANCE 2023

In 2023, all activities of the ICFR were realised with a total sum of €168.131. Of this, €121.500 was used for emergency funding, which was reserved by the end of 2023 to support Ukrainian filmmakers. The remainder of the activities and operational costs were financed by a mix of fundings sources. Although the actuals met most of the budget in 2023, the year closed with a negative result of €3.942 which has been absorbed from the general reserve. This result is mainly explained by a decrease in the number of strategic partners, which will need to be revisited in 2024.

FUNDING SOURCES

Alongside contributions from one of our founding partners, The European Film Academy (EFA) with a sum of 10,000 Euros, Ford Foundation contributed a sum of \$50,000 (approximately €47.067) to the ICFR, which has been spread over 2023 and 2024. Additionally, Strategic Partners, i.e. a network organisations from within the film community, contributed with annual membership fees amounting to a total of €6.250 in 2023. The organisations that made contributions are:

- Documentary Organisation of Canada
- FSE - Federation Screenwriters of Europe
- Movies That Matter
- MOOOV Film Festival
- One World Human Rights Film Festival
- FIFDH (Geneva International Film Festival and Forum on Human Rights)
- Sydney Film Festival

Besides these funding sources, the ICFR also reserves private donations from individuals that support the mission and vision of the ICFR. €275 was donated to the ICFR in 2023.

GENERAL

Stichting International Coalition for Filmmakers at Risk (the ICFR) is a non-profit organisation, the Board members are contributing their services unpaid, and only direct the ICFR costs are reimbursed. The ICFR is registered in the Netherlands as an ANBI (Algemeen Nut Beogende Instelling, a Public Benefit Organisation). RSIN: 861317014

Address: Vondelpark 3, 1071 AA, Amsterdam

BOARD MEMBERS

Position	Name	m/f	Start
President	Orwa Nyrabia	m	09.06.2020
Secretary	Cornelis van 't Hullenaar	m	09.06.2020
Board Member	Vanja Kaludercic	f	09.06.2020
Board Member	Mike Downey	m	09.06.2020

STAFF

Position	Name	m/f	Start
Program Manager	Sara Ishaq	f	01.03.2022
Coordinator	Jordi Wijnalda	m	15.10.2023

VISION

Film has the power to build bridges between cultures, nations and communities, and has the power to shed light on history, injustice and human rights violations and correct narratives. Wherever freedom of expression is undermined and censorship prevails in our modern world, the creativity of filmmakers is one of the most influential tools through which contemporary societies find their way and defend their rights and independent storytelling - about freedom, justice, equality and the price paid to achieve them - takes on an even more crucial role. However, filmmakers today are increasingly struggling to make their voices heard. Critical, artistic and independent films promote democratic values and help build fairer societies. However, with the growing power and reach of independent cinema over the years, there is an unfortunate increase in the number of attacks, incarcerations and even murder of filmmakers in order to silence them. In these critical situations, the international film community must take a stance and express solidarity with these filmmakers and apply international pressure on authorities inflicting harm on filmmakers to refrain from doing so.

MISSION

The mission of the International Coalition for Filmmakers at Risk is to advocate for and show solidarity with filmmakers whose lives are in danger as a direct result of their filmmaking activities. The Coalition will take a strong stance against cases of persecution or threats to the personal safety of these filmmakers as a result of their work, and it will defend their right to continue their work by mobilising the international film community. "Risk" is defined in the most acute sense of the word: responding only to the most acute and critical cases in which there is an immediate threat to the personal safety of the filmmaker, such as death, imprisonment, torture or prosecution. "Filmmakers" are defined as independent filmmakers who are directly involved in the creative process of making films, such as: directors, producers, scriptwriters, actors and heads of department only.

RISK ANALYSIS

The biggest risk for the ICFR over the last few years has been unexpected crises that put a larger number of filmmakers at risk than the organisation has the capacity to support. The sudden need to hire additional staff to manage incoming requests for support, and to support the running of emergency responses and funding, can pose a financial risk to the organisation. This has been the main challenge the organisation has had to tackle in the last year. As a result, the team of the ICFR has been revising the original mandate of the organisation to insist upon only supporting individuals who face dire risk (prosecution, detention or torture) as a direct result of their *filmmaking* work, and not to large groups of filmmakers who face risk as a result of a nation-scale war or governmental crackdown - such as the case of Ukraine in 2022-2023 or Afghanistan in 2021. This revision of the mandate ensures that the

organisation only deals with the most serious of *individual* cases; that the organisation is never functioning over-capacity or over-budget, and that the organisation can quickly gauge when to refer larger cases to humanitarian NGOs that are better equipped to deal with them.

The potential loss of financial contributions from partners and donors is also a risk. the ICFR is also working towards expanding its board of directors, its core team, and creating a board of advisors, in order to continue streamlining and honing in on our efforts to help individual filmmakers who are at risk.

FUTURE

The ICFR endeavours to continue to support independent filmmakers at risk around the world, first by means of advocacy and campaigns to call for the release of filmmakers in prison, and in other cases, by offering small emergency micro-grants to support filmmakers who need urgent support. A clear system for emergency micro-granting is being developed by the ICFR team and will fall under strict criteria. Outside the scope of threat of prosecution, imprisonment and death by authorities, the ICFR will - where possible and within its remit - offer support to filmmakers in urgent need of assistance by connecting them with partner organisations and funds that can help to ensure their safety.

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


This audit was carried out by Kamphuis & Berghuizen

The annual report is accompanied by an auditor's report.

On behalf of the Board and management of Stichting International Coalition for Filmmakers at Risk.

Amsterdam, 10 Juli 2024

Orwa Nyrabia
president of the board

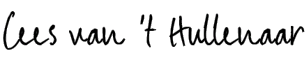
Signed by:

58507D16D53942A...

Vanja Kaludercic
secretary of the board

Signed by:

78B5BC0498FE47F...

Cornelis van 't Hullenaar
treasurer of the board

DocuSigned by:

F44EFBFF0FAC484...

Mike Downey
board member

DocuSigned by:

66687534BDFF44B...

ICFR

Balance sheet as at 31 December 2023

after result appropriation proposal

			31 December 2023	31 December 2022
ASSETS				
Receivables	1			
Debtors		-		6.700
Other receivables		-		-
			-	6.700
Cash	2	103.452		199.918
			103.452	199.918
			103.452	206.618
LIABILITIES				
Equity	3			
General reserve		44.382		48.324
Reserve Ukraine support		18.555		144.152
			62.937	192.476
Short-term liabilities				
Creditors	4	9.015		7.378
Other liabilities	5	31.500		6.764
			40.515	14.142
			103.452	206.618

ICFR

Profit and loss account for the year 2023

		2023 budget	2023 actual	2022 actual
INCOME				
Donations from founders	6	10.000	10.000	10.000
Donations from partners	7	13.750	28.318	48.721
Project specific donations	8	-	275	587.313
		23.750	38.593	646.034
EXPENSES				
Overhead costs				
All overhead costs	9	5.700	7.655	5.500
		5.700	7.655	5.500
Operational costs				
Staff	10	46.000	35.375	40.624
Material	11	3.000	3.201	3.326
		49.000	38.577	43.950
Activities				
All activities	12	154.152	121.500	433.500
		154.152	121.500	433.500
		208.852	167.732	482.950
Gross result		-185.102	-129.139	163.084
Financial income & costs	13	1.000	400	1.385
Exceptional income & costs/contingency	14	5.050	-	-
Operating profit		-191.152	-129.539	161.699
PROFIT APPROPRIATION				
Beginning of the year reserve			192.476	30.777
Appropriation reserve Ukraine support			-125.597	144.152
Appropriation of general reserve			-3.942	17.547
Equity at year end			62.937	192.476

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

	2023	2022
	31 December	31 December
ASSETS		
1. Receivables		
Rente spaarrekeningen		
Debtors	-	1.700
Debtors Funds	-	5.000
	-	6.700
2. Cash		
Triodos	103.452	199.918
	103.452	199.918
<i>Cash and cash equivalents are freely available</i>		
LIABILITIES		
3. Equity		
General reserve	44.382	48.324
Reserve Ukraine support	18.555	144.152
	62.937	192.476
4. Creditors		
Other creditors	9.015	7.378
	9.015	7.378
5. Other liabilities		
Deferred revenue	25.000	-
Other costs to be paid	6.500	6.764
	31.500	6.764

ICFR

Notes to the profit and loss account

INCOME	2023 budget	2023 actual	2022 actual
6. Donations from founders			
IDFA	-	-	-
IFFR	-	-	-
EFA	10.000	10.000	10.000
	10.000	10.000	10.000
7. Donations of partners			
Sundance Institute	5.000	-	9.971
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
Mooov	-	1.000	-
Federation of Screenwriters in Europe	750	750	750
Asia Pacific Screening Academy	500	-	500
One World IHRFF	500	500	500
FIFDH Foundation	500	500	500
True Colours Glorious Films	1.500	-	1.500
Documentary Organisation of Canada	500	500	500
Ford Foundation	-	22.068	-
Nederlands Filmfonds	-	-	30.000
	13.750	28.318	48.721
8. Project specific donations			
Alliance for Open Society International	-	-	94.850
Cannes (Fondation de France)	-	-	20.000
Deadline Hollywood	-	-	15.277
CNC au fonds multilateral	-	-	20.000
European Film Academy	-	-	193.500
European Film Agency Directors	-	-	10.000
Federation of Screenwriters in Europe	-	-	15.000
Festival Kinimatografou Thessalonik	-	-	2.000
Film Association of South-Tyrol	-	-	500
Film Fund Luxembourg	-	-	10.000
Ford Foundation	-	-	49.554
Free Stone Productions	-	-	22.168
L Embobine	-	-	500
Nederlands Film Fonds	-	-	70.000
Nederlandse Audiovisuele Producenten Alliantie	-	-	2.500
Norsk Filminstitutt	-	-	5.000
Omroepvereniging BNNVARA	-	-	500
Screen Directors Guild of Ireland	-	-	5.779
Societe Civile de Auteurs	-	-	5.000
Stichting VEVAM	-	-	5.000

ICFR

Notes to the profit and loss account

INCOME	2023	2023	2022
	budget	actual	actual
8. Project specific donations (continued)			
United Charity Gemeinnuetzige Stiftungs	-	-	1.150
Crowdfunding - Kentaa	-	-	36.063
Other private donations	-	275	2.972
	-	275	587.313
TOTAL INCOME	23.750	38.593	646.034
EXPENSES			
9. Overhead costs			
Office	-	-	-
Finance & advice	5.700	7.655	5.500
	5.700	7.655	5.500
10. Operational costs staff			
Manager	34.000	28.692	30.265
Project temporary staff	-	4.200	10.359
Supporting staff	12.000	2.483	-
	46.000	35.375	40.624
11. Operational costs material			
Travel and stay	-	741	-
Website	-	262	830
Printing & publications	3.000	2.086	2.497
Other production costs	-	113	-
	3.000	3.201	3.326
12. Activities			
International network meetings	-	-	-
Advocacy and campaigning	-	-	-
Emergency funding	10.000	-	1.000
Emergency funding - Ukrain	144.152	121.500	432.500
Observatory and monitoring	-	-	-
	154.152	121.500	433.500
13. Financial income & costs			
Interest	-	-	352
Bank	1.000	393	913
Payment differences	-	7	120
Other	-	-	-
	1.000	400	1.385

ICFR


Notes to the profit and loss account

14. Exeptional income & costs

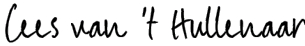
Contingency	5.050	-	-
	5.050	-	-
TOTAL EXPENSES	214.902	168.131	484.336
Result	-191.152	-129.539	161.699

Amsterdam 10 Juli 2024,
On behalf of the board and management


Orwa Nyrabia
president of the board

Signed by:

58507D16D53942A...

Cees van t' Hullenaar
treasurer of the board

DocuSigned by:

F44EFBFF0FAC484...

Vanja Kaludercic
secretary of the board

Signed by:

78B5BC0498FE47F...

Mike Downey
board member

DocuSigned by:

66687534BDFF44B...

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

ICFR

Appendix - Specification of campaigns

Campaign		committed	paid
Afganistan emergency payments of € 500	2	1.000	1.000
Ukrain emergency payments of € 500	270	135.000	135.000
Ukrain emergency payments of € 1.000	254	254.000	254.000
Ukrain emergency payments of € 1.500	110	165.000	165.000
Ukrain emergency payments to be decide on		18.555	
Total committed & payable campaign contribution		573.555	555.000

INDEPENDENT AUDITOR'S REPORT

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

A. Report on the audit of the financial statements 2023 included in the annual report

Our opinion

We have audited page 6 until 12 from the financial statements 2023 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 2023, and of its result for 2023 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 2023;
2. the profit and loss account for 2023; 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.

Utrechtseweg 51
1213 TL Hilversum
T 035 623 98 19

Jan Willem Brouwersstraat 16-1
1071 LJ Amsterdam
T 020 379 26 00

BTW NL8175.87.822.B.01
KVK 32053904
BANK NL19 RABO 0114 1665 79
www.kamphuisberghuizen.nl



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, 10 juli 2024

KAMPHUIS & BERGHUIZEN

Accountants/Belastingadviseurs

R.I.H. Heikerik MSc RA