

Free Press Unlimited annual report 2023



PEOPLE DESERVE TO KNOW

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Foreword

2023 was a difficult year on many fronts. Not only for our partners and journalists all over the world, but also for us to keep supporting them in the best way possible. It is an uphill battle, one that keeps getting steeper for us as protectors of press freedom.

The year commenced with an earthquake that hit the border between Turkey and Syria, impacting many of our Syrian partners. We provided emergency response and simultaneously developed a reflection track to analyse the role of media during a disaster, and their efforts to ensure accountability after the earthquake. As Russia continued its attack on Ukraine, through Media Lifeline Ukraine, we continued to provide support to the independent media still working from inside the country. Our team of seven refugee journalists, working from our media hub in Poland, supported ten media outlets still working from within Ukraine with the production of over 100 stories, ensuring a flow of reliable information within the region.

In other regions, like Sudan, the Democratic Republic of Congo, and Palestine and Israel, we saw crises re-emerging and worsening. The violence in Gaza led to 77 killed journalists in 2023, the highest number ever documented in a single country, within a time span of only three months. Through our emergency fund Reporters Respond, we were able to support many journalists, in Palestine and worldwide. Due to this significant need, the fund ran out of budget in November. In many ways 2023 was the worst year for the safety of journalists in a long time. This also means that our work, and that of our allies in the field of press freedom, is becoming even more indispensable. However, this is not necessarily followed by greater support for our work.

In 2023, we also saw a gap in collaboration between like-minded organisations. We believe it is a priority that different press freedom, human rights and democratic-oriented organisations form a front against the movement towards more and more autocracy in countries all over the world. For that reason, this year we have been putting more effort into building

partnerships, and joining coalitions to advocate for better protection of press freedom and journalists. An example of this is our strategic alliance with Reporters Without Borders (RSF). We are also glad we were able to play a part in the Anti-SLAPP Directive that was passed by the European Parliament in 2023; it marks an important step forward to better protect journalists from legal harassment.

Closer to home, in the Netherlands, we saw a far-right party win the elections in November. This can have an impact on the support organisations like Free Press Unlimited receive from the Dutch government. In 2024, we will closely monitor the impact of the new government on the support for democracy, and with that press freedom. Our advocacy team therefore continues to focus on informing and convincing (new) policy makers and politicians of the importance of press freedom.

After this year we must keep in mind that we are not alone in this battle. By joining forces and facing challenges together, we are able to overcome them. Every day, we are inspired by the support of our friends and followers, and by the dedication of our network of partners who steadfastly continue to do their vital work: providing reliable information to the public and opposing abuse of power. We remain ready to support them.



© Graciela Rossetto

Ruth Kronenburg,
Executive Director Free Press Unlimited



Mission and Vision

Our vision

Free Press Unlimited believes that everyone has the right to independent, reliable and timely information. The basis of this vision is stated in Article 19 of the Universal Declaration of Human Rights:

“Everyone has the right to freedom of opinion and expression; this right includes freedom to hold opinions without interference and to seek, receive and impart information and ideas through any media and regardless of frontiers.”

For most people in the world, access to reliable and timely information is not a given. Yet, every person needs independent information in order to assess and understand the world they live in and, in many countries, to make informed decisions for themselves and for their communities. If people do not know what is happening around them, it directly impacts their lives, prospects and opportunities. So, in short:

People deserve to know

Our mission

Free Press Unlimited’s mission is to make independent news and information available and accessible to all people, especially to those living in countries with limited access to information and press freedom.

Free Press Unlimited does this by supporting in-country media organisations and journalists with our knowledge, expertise, experience and advocacy. Our core values are expressed by the following keywords: Independent, Inspiring, Inventive, Dedicated and Tailored Approach.

Key figures 2023

Highlights

Total income

€20.446.459

Spent on the organisation's objective

€20.407.302

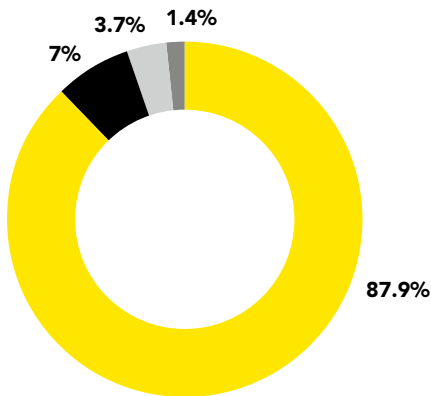
Postcode Lottery Fund for journalists

25 applications

18 publications

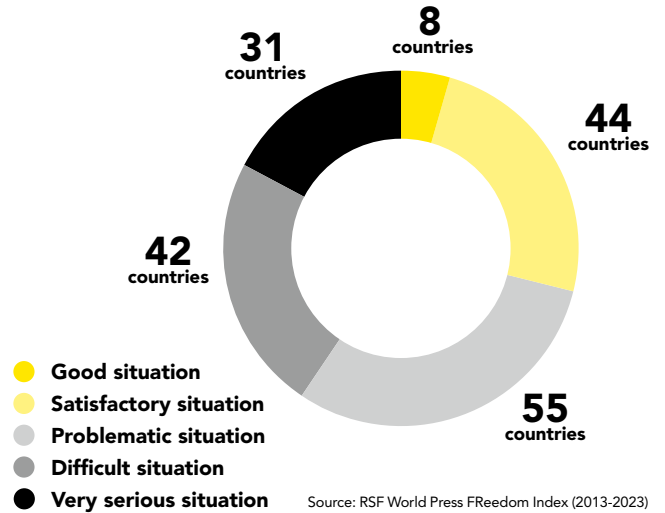
1 book

Our income

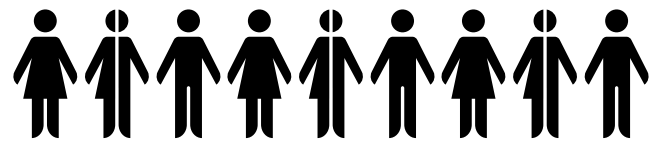


- Government subsidies €17.968.796
- Lottery organisations €1.421.220
- Income from Other non profit organisations €763.474
- Other €292.968

Press freedom monitor

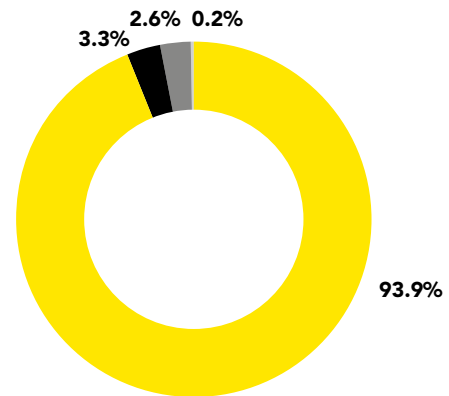


Employees



73 (66.79 FTE)

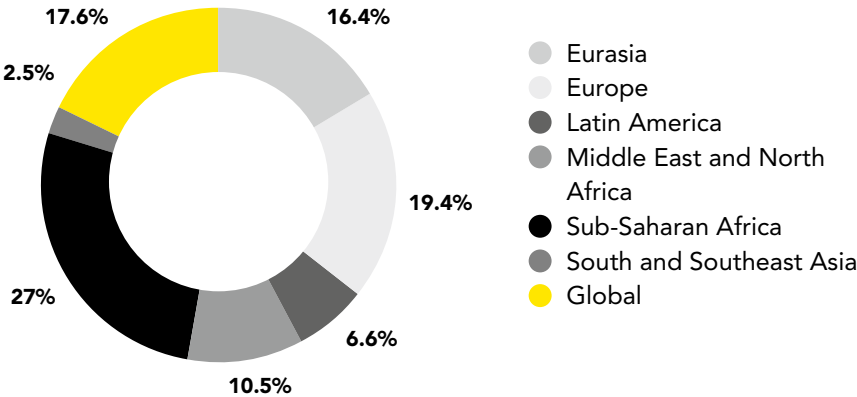
Our expenses



- Organisation's objective €20.407.302
- Acquisition costs funding €706.935
- Management & Accounting €559.823
- Financial gains and losses €47.605

Key figures 2023

Geographic distribution of grants



Online reach

- X**
19,542 followers
- Facebook**
22,214 likes
- LinkedIn**
10,124 followers
- Instagram**
3,547 followers
- Newsletter**
4,634 subscribers

Numbers



66 Projects



399 Partners*



56 Countries



721 Friends

* Since 2022 we also include partners we do not have a contract with, but closely collaborate with in the countries we are active in.



Our approach

Free Press Unlimited advocates globally for press freedom and works together with in-country media partners worldwide to support professional, critical and independent journalism. Currently, Free Press Unlimited works with 399 partners worldwide. These include media outlets and also other press freedom organisations, NGOs, networks and journalists associations. In 2023, we worked on 66 projects in 56 countries.

By strengthening the capacity of media and journalists through coaching, training, networking, innovations and funding we support investigative reporting and professional public interest journalism in many parts of the world, especially in countries with authoritarian regimes, conflict areas and emerging societies. Free Press Unlimited also has a long-standing track record for empowering independent media to flourish through evidence-based advocacy, creating and maintaining an enabling environment for press freedom, and delivering impactful and innovative interventions.

Free Press Unlimited has defined a clear common long-term objective for all its projects and activities:

Media and journalists, as independent players in civil society, constitute a diverse and professional information landscape and serve as catalysts for change.

Free Press Unlimited's overall strategy is based on knowledge of context and deep connections with our partners and in-country actors, and on a thorough needs assessment. Our partners' knowledge and insights, combined with Free Press Unlimited's expertise and experience, enable us to come up with the best approach for the activities and projects that are needed.

All of our projects contribute to one or more of the three intermediate outcomes that ultimately lead to our long-term objective. These are:

- The establishment of an enabling environment for the media
- A media sector that serves the public interest and acts as the public's watchdog
- Journalists and media experts that work professionally and are effective and sustainable

Advocacy

In line with the Multi Annual Strategic Framework (2023-2026), Free Press Unlimited acknowledges advocacy as a core activity, comparable to programmes. The three-member strong Advocacy team advocates on behalf of Free Press Unlimited for press freedom, the safety of journalists and the viability of independent media. It does so by contributing to the development of relevant policies and international standards, and by raising awareness about threats or opportunities.

The team works in partnerships at national, European and international level, engaging with policy makers and parliamentarians, and independently advocating towards the EU institutions, UN organisations and the Media Freedom Coalition.

Activities and results

Free Press Unlimited is a leading force in advocating for the safety of journalists, and holds several strategically important positions. Free Press Unlimited continued its work in the Consultative Network of the Media Freedom Coalition, and has sought to motivate the Netherlands, as a co-chair of the Media Freedom Coalition, to follow up on the recommendations regarding emergency visas for journalists and an investigative task force for murders of journalists. During the 2023 World Press Freedom Day celebrations in New York, we organised a round table together with our partners CPJ and RSF, the High Level Panel of Legal Experts on Media Freedom and several Member States that are part of the Media Freedom Coalition, to discuss how a task force of experts can contribute to creating more substantial capacity for investigating murders of journalists.

Free Press Unlimited is an active member of the Media Freedom Rapid Response (MFRR) consortium, promoting safety of journalists and media freedom in

the EU. In 2023, following up on our previous lobby in the Netherlands, together with the European Centre for Press and Media Freedom, we co-led a study into visa procedures for journalists in distress across the EU. During a fact finding mission, in close collaboration with civil society partners, the MFRR looked into six EU Member States (the Czech Republic, France, Germany, Lithuania, the Netherlands, and Poland) and the different pathways they offer journalists to find refuge. The ensuing report shows that there is a clear need for a broader coalition of States to offer emergency visas to journalists. We will continue to lobby in 2024 as the needs are still much greater than the available opportunities for safe refuge.

In 2023, we also remained part of the leadership committee of the international Coalition Against Online Violence (CAOV), an international coalition of over 60 organisations working together specifically to address online harassment of women journalists. Within the CAOV, Free Press Unlimited leads the Regulatory Working Group focusing on strengthening the legal and regulatory framework on online violence. As part of this working group, we initiated discussions with UNESCO on the development of its [guidelines for the regulation of digital platforms](#). This has led to the recognition and inclusion of online gender-based violence in the guidelines.

Free Press Unlimited also remained an active member of the Coalition Against SLAPPs in Europe (CASE), advocating for strong EU legislation to tackle SLAPPs



Free Press Unlimited ramped-up its advocacy efforts for better protection of journalists against SLAPP's.



Free Press Unlimited's Policy and Advocacy team actively advocates for press freedom with many networks, institutes, and policy makers, like the European Union. © Symbiot

(Strategic Lawsuits Against Public Participation). Free Press Unlimited ramped-up its advocacy efforts during negotiations in 2023, as the European Council's proposed Directive significantly watered down key safeguards. This proved to be a successful effort. In November 2023, a political agreement between the European Parliament and the European Council was reached. The final version includes several positive developments that represent a win for the many years of advocacy efforts.

Through these coalitions and networks, we work towards our main advocacy goal of safeguarding strong norms, policies and practices that enable journalists to work safely. However, on occasions when there are particular and significant concerns regarding the safety of journalists, we also engage in advocacy on specific cases or specific situations. For example, with the outbreak of armed conflict between the Sudanese Armed Forces and the Rapid Support Forces in April of 2023, Free Press Unlimited advocated extensively for the safety of journalists in Sudan, seeking to activate the Media Freedom Coalition as well as the Dutch government and the EU to take urgent action.

In September 2023, Free Press Unlimited organised a stakeholder consultation in Nairobi, Kenya. Kenya plays an important role in the region for journalists escaping repressive regimes, and hosts large numbers of media

workers from Eritrea, Ethiopia, Rwanda, Somalia, South Sudan, Sudan, Tanzania and Uganda. The stakeholder consultation consisted of meetings with civil society, journalists and human rights defenders, diplomatic missions, and the UNHCR and the Kenyan refugee department. We looked at the challenges faced by journalists in exile and avenues for advocacy to improve their situation. Together with partners in Kenya, we developed possible avenues for (shared) advocacy, such as increasing awareness of the UNHCR and in-country refugee agencies on the challenges faced by journalists in exile, the need for faster processing of journalist refugees, and more options for third country relocation and emergency visas.

Free Press Unlimited seeks to share its knowledge and input through formalised consultation processes as well. As we do every year, in 2023, we submitted written input regarding the Netherlands to the European Commission for the annual Rule of Law report. We also submitted input on Greece for the Rule of Law report and provided submissions to the Office of the United Nations High Commissioner for Human Rights on trends regarding the safety of journalists and possible ways forward. Besides this, we participated in consultations with the Adviesraad Internationale Vraagstukken (AIV) on the Dutch multilateralism strategy, and we provided the Dutch Ministry of Foreign Affairs and the AIV with recommendations for the new human rights policy.

Our themes

2023 is the first year that Free Press Unlimited focused its work on three themes instead of six. This was an outcome of the strategic sessions resulting in the Multi Annual Strategic Framework for 2023-2026. We will evaluate in 2024 if these three themes indeed work well to build our work around, and contribute well to one or more of our intermediate outcomes mentioned on page 7.

The three themes are:

- Safety of journalists
- Media in shrinking civic spaces
- Media resilience and viability

Safety of journalists

Violence and impunity for crimes against journalists are growing worldwide. Within our theme Safety of journalists, Free Press Unlimited is active in the areas of prevention, protection, and prosecution.

In 2023, our Safety & Emergency Response team provided emergency assistance to 1808 journalists. Most of this is through our emergency fund Reporters Respond. The support ranges from relocation and the provision of psycho-social support, to reimbursement for the cost of equipment, legal and medical expenses. Emergency assistance is provided to media workers from all over the world. For Free Press Unlimited, the definition of a media worker includes not only journalists and photographers, but also fixers and translators, and other significant professions that contribute to the production of independent media content.

Expanded dedicated support

In 2023, we expanded our safety team to include dedicated members whose focus is on psycho-social and legal support on a global scale. We recognise the growing legal threats faced by journalists worldwide and the urgent need to reinforce our assistance in this domain. Our commitment extends to assisting with strategic litigation cases, and complementing the initiatives of our Advocacy team to address legal threats against journalists at a broader level. Furthermore, we acknowledge that journalists who operate in high-risk areas and who face life threats or legal challenges, often endure significant stress. To address this, we are actively developing psycho-social support mechanisms to provide them with the necessary and tailored assistance they require.

“Luckily I found support internationally through Free Press Unlimited, which was pivotal in taking the case to the Supreme Court.”

A statement from a journalist who received support from Free Press Unlimited during a legal struggle.

Fruitful collaboration

Safety of Voices, a five year project funded by the Dutch Ministry of Foreign Affairs, is a collaborative effort between Free Press Unlimited and Media Defence. Media Defence, a key consortium partner, specialises in securing legal protection for journalists and providing expert legal representation. In light of the rise in legal challenges media workers face, this role is particularly essential.

Response to new crises

Turkey and Syria earthquake

During an environmental crisis, it is extremely important that journalists can continue to report, particularly when they do so in a highly politically contested context. Therefore, it was of crucial importance to support media workers affected by the earthquake in Syria and Turkey.



Palestinian journalist Hind Khoudary talks to the camera as she tries to work under difficult conditions to inform the world about the events in Deir al-Balah, Gaza on March 3, 2024. © Ali Jadallah / Anadolu

To provide support, Free Press Unlimited's Reporters Respond and Syria team joined forces with in-country partner SJA (Syrian Journalist Association) and with IMS (International Media Support), in a joint crisis response. A crisis response framework was developed. SJA conducted a needs assessments on the ground through in-country grass-root organisations, while verifying incoming assistance requests with the support of Free Press Unlimited's Syria team. Free Press Unlimited transferred funds to SJA, so quick cash assistance could be offered immediately to most affected media workers, many of whom had lost their homes and equipment.

This crisis response framework led to the introduction of our new safety pillar 'Preparedness': a framework that makes efficient crisis response possible by distributing responsibilities across in-country, regional and international organisations.

Sudan

Free Press Unlimited worked with an in-country crisis consultant to provide support to media workers affected by the conflict in Sudan, and coordinated the provision of support through the Journalists in Distress (JiD)

Network. Support included the provision of grants to Sudanese journalists both inside and outside of Sudan (i.e. for relocation and living expenses), as well as the organisation of a recovery residence and workshop for Sudanese journalists outside of the country.

Israel and Palestine

The eruption of violence between Israel and Palestine has put media workers at great risk. Particularly in Gaza, where we have seen the highest number of journalists killed (77) within a time span of three months, ever documented in a single country. Free Press Unlimited has been closely monitoring the situation on the ground by maintaining direct contact with in-country organisations. Through Reporters Respond we sent support for media workers to cover basic living costs and internal relocation. Also, support has been provided for chargers and destroyed equipment, to support the continuation of reporting.

Free Press Unlimited will continue to monitor and provide support where possible, in collaboration with the Journalists in Distress Network - in order to avoid duplication and to better reach media workers in need of support.



Response to ongoing crises

Aftermath of the Afghanistan crisis

Even two years after the Taliban take-over, media workers from Afghanistan continue to face high risks due to their work. Reporters Respond, therefore, still receives a large number of support requests from inside Afghanistan and provides relocation, living, family and legal support. Considering that so many media workers left Afghanistan, providing support to independent journalists inside the country, as well as to members of minority groups who face even higher risks (i.e. Hazara), remained a priority for Reporters Respond in 2023.

Outside Afghanistan, especially in Pakistan, Afghan media workers also continue to face high risks. When the Pakistani government announced it would deport undocumented people, many exiled media workers were at risk of being sent back to Afghanistan where they would face arrest or worse. Therefore, Reporters Respond prioritised the provision of legal support to active media workers, by financing visa runs and extensions and providing information about UNHCR registration procedures.

Furthermore, thanks to Free Press Unlimited's relentless advocacy efforts, in 2023, the last Afghan woman residing in Free Press Unlimited's safe house who was on the 2021 Dutch evacuation list, received a visa for the Netherlands.

"I am grateful to Free Press Unlimited for providing me with a safe space in Pakistan while I was fleeing safety threats in my country. Their support has allowed me to continue my work as a journalist without fearing for my life."

From an Afghan journalist who received support from Reporters Respond.

Myanmar

More than two years after the military coup, independent media workers in Myanmar still face serious risks. Besides dealing with censorship, arbitrary arrests and torture, media professionals in the ethnic areas are also subjected to the brutal military airstrikes, for example, in Kachin and Rakhine State. Thanks to Free Press Unlimited's long-term trusted relationship with in-

country journalists and organisations through Reporters Respond, and a highly skilled crisis consultant, it was possible to verify support requests even in the most secluded areas and to provide safe relocation to many media workers, inside and outside of Myanmar, in 2023.

Outside Myanmar, notably in Thailand, we prioritised supporting exiled journalists to settle legally in Thailand, enabling them to continue their work safely and independently.

Additionally, we continued to maintain contact with small, independent media outlets in exile, such as Delta News, to map ongoing needs and provide support where possible. As a result, through Reporters Respond we provided digital security and legal support, and teamed up with the Exile Hub in Thailand for direct referrals to psychologists who were sensitive to the mental distress of media workers in exile.

"Free Press Unlimited has helped many of our journalists and their families to relocate to a safer place."

From a Delta News member, a Myanmar media agency operating in exile.

Ukraine

Free Press Unlimited has been committed to providing support to journalists and media professionals covering the war in Ukraine since the start of the full-scale invasion in February 2022. As the war in Ukraine is ongoing, Free Press Unlimited continued to provide assistance, both through the Safety of Voices programme and the Media Freedom Rapid Response (MFRR) programme. In 2023, the support was focused on helping journalists and media outlets to adapt and continue reporting in the conflict-afflicted context. In close coordination with our sister organisation, Free Press for Eastern Europe (FP EE), Free Press Unlimited provided them with resources (i.e. financial living support), equipment (e.g. power banks, VPNs) and access to psycho-social support.

Nicaragua

In the context of the human rights crisis in Nicaragua, journalists constantly face intimidation and harassment from the government and state institutions. They face persistent harassment from the police and are in constant fear of being unjustly imprisoned. This scenario is forcing many of them to work in exile. In addition,

some Nicaraguan journalists travelling abroad for professional or personal reasons, are denied entry to their country on their return and are forced to relocate.

Through Reporters Respond Free Press Unlimited has provided assistance to those journalists forced into exile by providing funds for their relocation, mostly to Costa Rica – a country that has welcomed a significant number of critical voices and where journalists can continue their work. We have also extended support to the families of exiled journalists. This assistance is crucial, as intimidation of families often persists even after the journalists have left.

Safety of women journalists

In 2023, through focus group discussions, Free Press Unlimited continued to gather evidence-based insights on the safety of women journalists, in order to inform advocacy efforts and to create tailor-made interventions.

In Bosnia Herzegovina, a follow-up focus group discussion pointed out the need to pay more attention to medical and psycho-social support needs for women, and also to the high levels of distress caused by legal and physical threats. This project was organised in collaboration with journalist association BH Novinari that set up a women peer support group to assist other women journalists 24/7 across Bosnia and Herzegovina. Furthermore, we established a relationship with more than 10 in-country organisations that provide legal assistance to journalists on a voluntary basis.

In Mexico, the focus group discussion exposed high levels of physical violence resulting from ongoing cartel violence. Also, and similar to Bosnia and Herzegovina, women journalists in rural areas face different risks than their colleagues in more urban environments. Additionally, in collaboration with the European Centre for Press and Media Freedom (ECPMF), Reporters Respond piloted an international online peer support group for women journalists.

Regional meetings

In 2023, Free Press Unlimited organised two regional meetings: one in Asia and one in Latin America. Both meetings focused on maintaining the network of in-country and international emergency support organisations and on building trust, as well as evaluating support to exiled media (workers). We also introduced 'Preparedness' as a pillar in the strategy for providing safety support.

Safety and security courses

Free Press Unlimited coordinates the Totem project, which is an online platform where journalists and activists can learn about digital safety and privacy tools. The courses are free and available for everyone. In 2023, we launched six courses in Bangla, making them available in a total of seven languages. This expansion aims to make the courses accessible to as many people as possible. At this moment Totem offers 24 courses in total.

Fight against impunity

In 2023, we further strengthened our role as a centre of expertise on the issue of murders of journalists. In 2019, Free Press Unlimited initiated the project 'A Safer World for the Truth' to break the cycle of impunity together with our collaborative partners, Reporters Without Borders (RSF) and the Committee to Protect Journalists (CPJ).

In 2023, we published reports on two more cold case investigations and we continued to advocate for justice with investigations we published in previous years. On November 2nd, the International Day to End Impunity for Crimes against Journalists, we also published the report ["Civil Society at the Helm: How CSOs can fight impunity for journalist murders through investigation-](#)



Free Press Unlimited investigator Jasmijn de Zeeuw (left) presenting the report in Athens with colleagues Pavol Szalai from RSF and Attila Mong from CPJ.

based advocacy strategies". The report reviews four main strategies that civil society organisations have at their disposal to counter impunity using investigations.

Brazil

On 13 April 2023, we published our investigation into the murder of Brazilian journalist, editor and publisher Pedro Palma who exposed alleged corruption within the government of Miguel Pereira. Based on our findings, we were able to organise meetings with the National Observatory of Violence Against Journalists, a newly established and specialised government body. It has decided to attract the case as a first test case. Additionally, together with our in-country legal partners, we were able to convince the prosecutor to adopt our recommendations and order three new investigative actions that could shed new light on the murder and possibly result in progress in the case.

Greece

Our investigation into the murder of Greek journalist Sokratis Giolias was published on 29 September 2023 and presented during a well-attended press conference in Athens. Our investigation uncovered crucial omissions and delays in the official investigation into the murder and revealed how far-reaching the effect of the murder was. It also highlighted a persistent pattern of poor investigation into crimes against journalists by the Greek authorities, illustrated by the investigation into the recent murder of Greek reporter Giorgios Karaivaz in 2021.

"These cases of murdered journalists and the lack of justice, impact Greek journalists' ability to report freely and securely."

Greek journalist Eliza Triantafillou, during the press conference.

As a result of our investigation, the case of Sokratis Giolias has been taken up in the Council of Europe Alert System, requiring the Greek government to provide regular updates to the Council of Europe on the progress in the case.

Mexico

Since our People's Tribunal hearing on the Murder of Journalists in Mexico City in April 2022, a dozen families of murdered journalists in Veracruz have joined forces in the 'Red de familiares' to advocate for justice. In the spring of 2023, they managed to meet with the FEADLE

(Federal Prosecutor for Crimes Against Journalists) and with the State Secretary for Citizen Security and for Human Rights at the Ministry for Interior Affairs. They reached four agreements, including completely reviewing and reopening of all case files brought forward by Red de familiares. Free Press Unlimited, with our partners at RSF, CPJ Mexico, and the legal organisation Propuesta Civica, supports their advocacy and legal activities.

Pakistan Task Force in Cases of Murders of Journalists

In 2023, together with our partners, we set up a national task force for investigations in Pakistan. Its objective is to coordinate all forces to achieve justice in cases of journalist murders and essentially propose another model to centralise these efforts. Over 10 relevant organisations, among them various national and regional press clubs, CSOs, press freedom defenders and law firms, signed a memorandum of understanding (MoU) with the task force.

The task force has proven to have the potential to change the way murders of journalists are addressed by non-state actors, increasing collaboration between state authorities with the goal of preventing impunity for journalist murders.

Progress in cases in the Central African Republic and Kenya

In the Central African Republic we contacted an investigating judge of the Special Criminal Court (SCC) to share the findings of our investigation into the murder of Elisabeth Blanche Olofio. On the advice of the investigating judge, we submitted a formal complaint to the SCC. The case was accepted and is currently under investigation by the SCC to review whether there are elements for assuming jurisdiction.

In 2023, we also remained involved in a case in Kenya, and finalised our investigation in May. Our findings revealed new evidence. Since then, our researchers and our Kenyan lawyer have cooperated with the Independent Policing Oversight Authority, or IPOA, and were able to present some of the evidence we have in our possession.

Media in shrinking civic spaces

This theme was formulated in Free Press Unlimited's Multi Annual Strategic Framework and is a continuation of the theme Media in Conflict that has been at the heart of all of Free Press Unlimited's operations since its inception, and has led us to work in mainly repressive, fragile and (post) conflict countries. It is at the core of Free Press Unlimited's work: providing access to reliable



Our partner CORACON is a collective of independent radio and television stations in the Democratic Republic of Congo that contribute to peace-building and the development of communities.

information where there is limited to no press freedom. Free Press Unlimited has gathered, and will continue to gather, a wealth of knowledge on this theme.

An enabling environment is essential for independent media and journalists to fulfil their role as one of the pillars of democracy and properly serve the public interest through reliable and timely information. Only then can they hold decision makers and those with power to account. However, in the past few years we have seen the space for media shrinking, and pluralism and independence of the media declining, also in democratic countries.

An overview of activities and results

Syria

In 2023, Free Press Unlimited conducted research into its Syrian audience. Results showed that the Syrian audience needs more news on local issues and basic services, due to the volatile conditions aggravated by the earthquake. Partners working directly under the Syria programme have shown themselves to be influential and key voices in the media landscape when it comes to speaking out on social issues, hate speech, polarisation and the need for inclusion, in particular.

Work on diversity and inclusion took precedence in 2023. Free Press Unlimited and partners are actively engaged in prioritising this more. In 2023, Free Press Unlimited trained 50 young Syrians from five geographical areas who showed an interest in the media. Following their training, they joined an online dialogue with media and civil society professionals to discuss the inclusion of young voices in the media landscape. These forums gave the media the opportunity to hear about prominent challenges that young people in Syrian society face and that the media should address. These issues differed per geographic region, but included:

- education;
- unemployment;
- youth migration;
- corruption; and
- lack of objectivity in the media.

Most notably, this dialogue created networking opportunities between the youth and media; contacts were exchanged and parties expressed their desire to continue working together.

Promoting dialogue between journalists continues to be an important part of Free Press Unlimited's work in Syria. 2023 marked a significantly increased engagement

in dialogue in more geographical areas in Syria. As a result, a consensus was reached on identifying the most relevant topics to be covered by the media, namely:

- empowerment of youth; and
- education and administrative corruption.

The dialogues also reestablished the need to support Syrian independent media as they continue to face challenges, the most important being:

- security and harassment;
- legal restrictions on media freedom; and
- the lack of independent unions to protect the rights of journalists.

Democratic Republic of Congo

In 2023, the conflict in the Democratic Republic of Congo (DRC) began to re-emerge, and a humanitarian crisis of immense magnitude began to unfold in Eastern-Congo. Free Press Unlimited worked together with in-country partners to support journalists to do their work without fear and intimidation, and make sure that the Congolese population in Northeastern Congo could gain access to the reliable and relevant information offered by independent media outlets. The focus was on several aspects:

- debunking fake news;
- monitoring press freedom violations; and
- maintaining access to reliable information under a State of Siege.

We worked with our partners to organise several awareness sessions with the authorities, the media and other human rights civil society organisations in place, to help alert the military rule to the importance of independent media and access to information.

Jordan

In contrast to its relatively liberal past, Jordan's contemporary media environment now suffers from intrusive government practices and increasingly restrictive laws - an alarming trend present across much of the region today. In 2023, thanks to the Dutch Embassy's financial support to the Kingdom of Jordan, Free Press Unlimited was able to initiate the Media Action Jordan programme and ensure the development of a safer and more inclusive environment for Jordanian journalists and media houses. We did so by strengthening lobby and advocacy skills of media civil society organisations and actors, by inspiring men and women journalists to produce innovative, relevant and inclusive content, and by fostering professional and more resilient media practices throughout the Jordanian media landscape.

Free Press Unlimited is the lead in this programme, bringing together key media stakeholders within civil society (organisations and individuals), international knowledge partners, and (sub-) regional networks. With this programme, we support initiatives for media freedom and the development of a more enabling environment for independent journalism in Jordan through capacity sharing. More specifically, we work with in-country media support organisations on strategic advocacy, keeping in mind the national best practices and legal norms. We also organised lobby and advocacy events for Jordanian journalists, and focused on supporting the capacity for the monitoring for monitoring and documenting press freedom violations and violence against journalists.

Pakistan

Pakistan has an extremely hostile media climate. Campaigns against both traditional and online media lead to journalists being accused of blasphemy and terrorism. The flow of information towards the Pakistanis is constantly impeded by shutting down the internet, disrupting TV reception and interrupting the spread of newspapers.

As part of our programme in Pakistan, our partner Digital Rights Foundation (DRF) appointed a dedicated Legal Officer to oversee the Complaint Cell mechanism. DRF also monitored trends and documented cases of harassment and abuse reported in the media and online, investigated the involvement of government authorities in cases, and reported on any legal developments related to protecting the rights of journalists. Findings served as input for the National Commission for Human Rights (NCHR) to lobby and advocate with key stakeholders for media freedom and journalists' safety in Pakistan. In addition, DRF made recommendations on the draft of the National Artificial Intelligence Policy 2023, issued by the Ministry of Information Technology and Telecommunications. DRF highlighted shortcomings in the current policy. It emphasised the need to make the consultation process of the draft policy more inclusive and to align the content of the policy with international human rights frameworks.

Another partner, Pakistan Press Foundation (PPF), was supported by Free Press Unlimited in the appointment of a dedicated Advocacy Coordinator. Meetings were held with diplomatic representatives from The Netherlands, Canada, and Sweden, to share updates concerning the state of media safety in Pakistan, and to discuss the state of press freedom in the country, in light of the impending elections of early 2024. Lastly, as part of its efforts to raise awareness, PPF monitored and documented attacks on the media and published more than 25 alerts and statements concerning press freedom, media safety,

and the rights of journalists. These alerts were shared on social media platforms, as well as with IFEK, to reach a wider international audience.

Eastern-Europe

The entire Eastern-European region has witnessed a shrinking influence of free speech, manifesting in various ways. In Ukraine, this translates to the physical destruction of newsrooms and equipment, with journalists and civil reporters facing risks such as violence, killings, or displacement from areas occupied by Russian forces. In Belarus, it led to the tightening of regimes and increased pressure on free speech for journalists. In Russia, the mass emigration of journalists followed the imposition of stringent censorship laws after a full-scale invasion. This exodus has highlighted a critical shortage of independent media outlets. In Moldova and the countries of the South Caucasus, it triggered a reevaluation of long-standing conflicts due to shifts in geopolitical powers. The resurgence of the Nagorno-Karabakh conflict stands out as a prominent example, for media organisations in Azerbaijan and Armenia being significantly affected by this development.

In other countries, efforts to tighten legislation or exert pressure on free media have met with success. For instance, Azerbaijan's authorities, having previously enacted legislation targeting independent media and

opposition political parties, continued their crackdown on the remaining free media. The arrests of journalists from Abzas Media and Toplum TV indicate that the crackdown will likely persist, as authoritarian President Aliyev now feels emboldened after gaining control over Karabakh, which had been a breakaway republic for decades.

We together with Free Press for Eastern Europe continue our support to our partners and our advocacy work throughout the region to counter this negative trend.

Media resilience and viability

This theme was set out in Free Press Unlimited's Multi Annual Strategic Framework and is the continuation of the Media viability theme. Free Press Unlimited defines media viability as the capacity of media to operate under sound political, legal and economic conditions, and to flourish independently and sustainably. However, in the past decade, trends show that independent media outlets worldwide are struggling to survive. There are many reasons for this struggle, the most significant being geopolitical conflicts, followed by increasing authoritarianism and media capture that impacts media's freedom to operate, and competition from large tech companies and social media platforms that limit the opportunities for economic growth.



Our programme in Somalia trained journalists in the critical role they can play before, during, and after a disaster happens. © Stanley Dullea

In response to these challenges, most press freedom organisations focus on developing business models to support media viability. Free Press Unlimited adopts a more integrated and tailor-made approach that does include, but is not exclusively focused on, business model development. Our approach is flexible and takes into account a range of contexts, and is aimed at short-term and long-term media resilience. Free Press Unlimited distinguishes itself by working closely with partners to find alternative and innovative solutions to increase their ability to face the political, economic and legal challenges to which they are exposed. We do not just give financial support; our focus is always on developing independence.

To embrace this approach and maintain a clear focus, we have renamed this theme Media resilience and viability.

An overview of activities and results

Central America

In Central America we worked on a programme that contributed to a safe and plural environment for media and journalists in Central America, which strengthened their resilience and supported their capacity. We provided them with knowledge, networks and tools and enabled them to function as watchdogs in their societies.

Given the regressive anti-democratic context in the region over the last year, Free Press Unlimited and partners focused on reinforcing strategic partnerships and maintaining dialogue with technical units in the Government. Lobbying at the intermediate level of public institutions has safeguarded continuity in collaboration. With organisations such as RSF, Article 19, Freedom House, and CLIP, Free Press Unlimited also participated in its first observation mission in Guatemala in 2023, to monitor the impending elections and the state of freedom of expression.

Somalia

Due to its geographical location, Somalia is vulnerable to natural hazards, including droughts, floods, cyclones and climate-related diseases. Journalism plays a critical role before, during and after a disaster occurs. In cooperation with the Media Association of Puntland (MAP), Free Press Unlimited implemented a programme that supports media and journalists in their reporting on disasters.

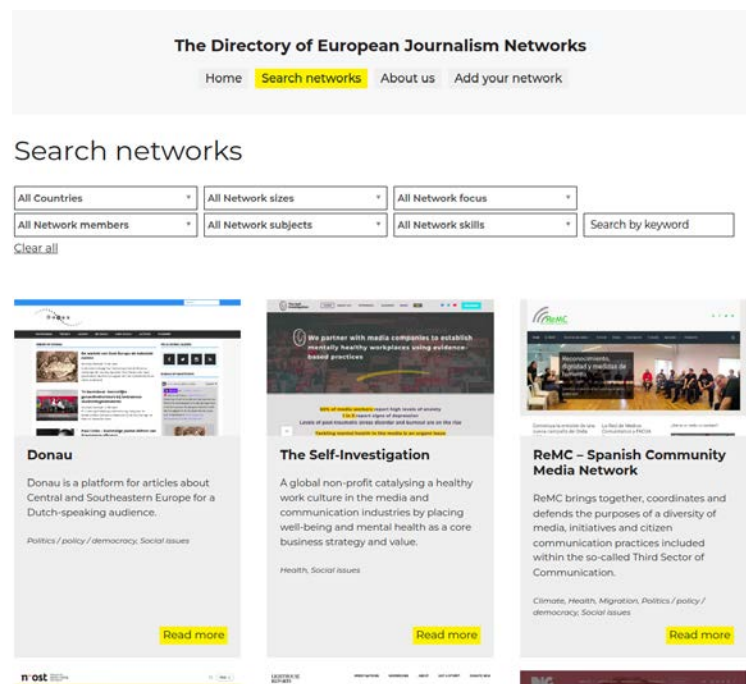
The programme brought together 15 journalists from the two districts, Gardho and Garowe, and gave them training on their critical role within disaster risk management, the possibility of issuing early warnings, and discussed the importance of holding the authorities

accountable for their role in handling these disasters. Another activity was the set up of a public forum, something that had never been done before in Gardho, where decision makers were invited to face the public directly. It gave the public the opportunity to express their concerns, and to demand answers and ask for an adequate response to the floods that had hit the region for three consecutive years.

Cross-regional learning

In the Viable Media for Empowered Societies (VIMES) project, independent media outlets from three Central American and five Eastern European countries exchange skills and knowledge for the purpose of strengthening their position in society. In this project, which concluded in 2023 after three years, we supported partners to conduct market research and audience surveys, so they could subsequently develop income diversification strategies. Free Press Unlimited also shared its experience and expertise to help the media outlets improve the quality of their content and increase audience engagement. We gave advice on producing and distributing innovative content, formats and practices, and on converting stories from a written format to a multimedia format, to reach potential new audiences.

Free Press Unlimited was part of the consortium that implemented the Protecting Independent Media for Effective Development (PRIMED) project, together with BBC Media Action, Article 19, International Media



The Directory of European Journalism Networks features over 40 European journalism networks, connecting over 2000 journalists across Europe.



Support, and Media Development Investment Fund. The project, which also concluded in 2023, supported public-interest media in Bangladesh, Ethiopia and Sierra Leone. The aim was to build the resilience of public-interest media to political and economic pressures. To that end, we helped individual media outlets in Bangladesh, Ethiopia and Sierra Leone to generate professional, ethical, and informative content that incorporates gender equality and inclusivity. To safeguard viability, the emphasis was on developing effective and sustainable business models. That included training media to understand and engage with audiences.

Europe

In 2023 Free Press Unlimited continued its Media Incubator project in Serbia, where media capture has soared to alarming levels. The programme fortifies public-interest journalism and civic engagement by supporting them in making quality journalism and improve their organisational viability.

To foster cross-border journalism in Europe, Free Press Unlimited, together with partners, coordinates the European Excellence Exchange in Journalism (E³J) project, the aim of which is to unleash the combined potential of European values and cross-border collaboration, fostering better journalism and a healthier information space. It provides a single point of entry for all types of media organisations, networks and individuals to connect on a basis of mutual trust and common rules.

E³J has developed into a network-based initiative that promotes ethical standards, offers training and resource sharing opportunities, and is a forum for collaboration and peer-support. In 2023, the project launched the Directory of European Journalism Networks. This is a searchable database of European journalism networks, hubs and groups, connecting reporters to each other, so they can work on stories together, share local or subject expertise, find grant-partners or offer each other support. The Directory now features over 40 European journalism networks, connecting over 2000 journalists across Europe.

Cross cutting theme: **Equity and inclusion** in the media

Free Press Unlimited believes in diversity. Efforts to build (gender) equity, diversity and inclusion (EDI) in journalism are mainstreamed across all of Free Press Unlimited's programmes. Where EDI is not an editorial priority or

a strategic focus, we see more cases of racism, sexism or ageism emerge in the media. Free Press Unlimited believes that more diverse and inclusive newsrooms, and therefore media content, can ensure a better representation of society, build audience trust and make news organisations more profitable.

In 2023, we have formulated an EDI statement. This is:

"In pursuit of our mission, we are committed to promoting equity, diversity and inclusion in all aspects of our work. Free Press Unlimited believes in a world where everyone can be who they are regardless of their background. We are curious, open minded and engaged in creating a better informed world for everyone."

Free Press Unlimited's EDI statement reflects its mission and values and its commitment to creating a more equitable and diverse organisation, where, through its work, Free Press Unlimited contributes to a more equitable media landscape in different contexts. Therefore, it supports our vision of a world where "people deserve to know". To guide us in the implementation of that statement, we are currently developing a comprehensive Equity, Diversity and Inclusion policy.

EDI workgroup

At FPU, our commitment to EDI underwent a transformative journey in 2023. Recognising the need for change, a dedicated team of volunteers created an EDI workgroup.

In 2023, through an open consultative process with the management and staff, we established and adopted a comprehensive EDI statement, laying the foundation for our future interventions. Then, a detailed draft of the EDI policy was crafted, addressing critical areas such as power imbalances, recruiting practices, organisational culture, language sensitivity, and management communication.

A specialised group was formed to delve into the decolonisation approach at FPU, fostering the understanding and integration of the concept. The group focused on developing a decolonisation approach

explainer, created a decolonisation vocabulary, and developed a general glossary of EDI terms.

As we move forward into 2024, we will share the work done thus far with the broader organisation for feedback and adoption, and the EDI policy will be finalised.

Implementation in programmes

In light of disruptive and shifting power relations in our societies and in the media sector, Free Press Unlimited looks at all its main themes through the lens of systemic intersectionality. The scope goes beyond gender and, depending on in-country buy-in and based on context, includes aspects like age, disabilities, beliefs and origin. Free Press Unlimited has gained valuable knowledge in the field of equitable access to the labour market in the media sector. It is crucial we build on this added value to improve the visibility and working conditions of those underrepresented in the media industry.

Therefore, the aim of all Free Press Unlimited programmes will be to:

- promote equal access to opportunities and resources for anyone wishing to work in the media industry;
- improve diverse representation of individuals, their identities and their beliefs in and through the media and to support media in their capacity for inclusive reporting on specific themes that affect individuals and communities; and
- by measuring the impact of programme formats that offer more diverse and participative content, show the impact and added value of its support for media in their commitment to reflecting the experiences and lives of all people, and to fulfilling their role as catalysts for change.

One example of how we work on EDI with partners is the Media Action Jordan project. It is focused on the development of a safer and more inclusive environment for Jordanian journalists and media houses. It also seeks to contribute to participation of women in the Jordanian media landscape by providing coaching on (gender) inclusive journalism practices, by granting schemes for inclusive and thematic media productions, and by strengthening the in-country capacities for gender media monitoring.

Research Bangladesh, Ethiopia and Sierra Leone
In 2023, we conducted research in Bangladesh, Ethiopia and Sierra Leone, as part of the PRIMED (Protecting Independent Media for Effective Development) programme. Gender inequality, sexual harassment, and insufficient representation persist as entrenched

structural challenges within media organisations worldwide. These issues are particularly critical in the contexts of these three countries where PRIMED operates.

The aim of the research was to shed light on the potential links between improved gender representation in the workplace and enhanced media resilience and viability, an area that has been underexplored. We examined how prioritising gender issues in media coverage can enhance audience engagement and build trust, potentially leading to improved revenue streams.

Free Press Unlimited zoomed in on the experiences of three media partners within the PRIMED programme: Gramer Kagoj, a regional newspaper in Bangladesh; ARTS TV, an independent TV station in Ethiopia; and Classic Radio, a small broadcaster in Sierra Leone.

Key insights highlight the importance of clearly defining gender goals and implementing practical initiatives to effect meaningful change. Leadership commitment emerges as a crucial factor. In addition, understanding the needs and interests of women audiences is paramount to improving gender representation among viewers.

The main findings were used to draw programme- and sector-wide conclusions and make recommendations. Following this, specific strategies were applied by PRIMED partners. These include:

- Gender-sensitive human resources management.
- Dedicated schemes to diversify the talent pool.
- Highlighting gender champions.
- Gender-sensitive editorial guidelines.
- Gender content monitoring.
- Improving audience understanding and engagement.

These strategies contribute to creating more inclusive and representative media landscapes in the three countries, and are in line with broader efforts to promote gender equality worldwide.

Organisation

Governance

Executive director Ruth Kronenburg is responsible for daily policy management and is accountable to the organisation's Supervisory Board. The annual gross remuneration of the executive director is in line with the guidelines set out by Goede Doelen Nederland, the Dutch organisation for recognised charities, and the official code on good governance. In addition to her work at Free Press Unlimited, Kronenburg also holds the following unsalaried roles:

- Jury member for the 'Tegel': most prestigious award for journalism in the Netherlands, from 2023-2025, after Free Press Unlimited received a special 'Tegel' for its years of work for press freedom in 2022.
- Treasurer and member of Executive Steering Committee of the Global Forum for Media Development (GFMD) from Oct 2021 – Present, in Brussels, Belgium.
- Board member of TNI (Transnational Institute) from Oct 2018 – Present, in Amsterdam, Netherlands.

In 2023, Free Press Unlimited implemented a new organisational structure, and started to work on the vision and goals as described in the strategic framework that came into force at the end of 2022. In 2023, the executive director was also supported by a Management Team consisting of five members.

The Supervisory Board oversees the Free Press Unlimited organisation. It monitors the organisation's performance and intervenes if it feels this is necessary. The Supervisory Board is responsible for the organisation's overall strategy and makes decisions on the basis of annual budgets and reports. For the composition of the Supervisory Board and the Supervisory Board's report see page 37.

International Advisory Council

True to its core belief that change happens in-country, in 2023, Free Press Unlimited set up an International Advisory Council, as part of its transition into an international press freedom organisation, as described in the strategic framework for 2023-2026. The Council is comprised of independent thinkers and press freedom practitioners from around the world and its explicit

task is to provide external perspectives on the state of press freedom and the challenges that independent journalists face in a constantly changing context, and offer recommendations.

Free Press Unlimited takes advice from this council of in-country experts: former partners with experience of collaborating with Free Press Unlimited and experts on trends and analysis in the field of press freedom and freedom of expression in international relations in the digital age.

In the first meeting of the International Advisory Council, Free Press Unlimited asked the members to provide an independent critique on its practices and values. It specifically asked for feedback on how it deals with the trend towards localisation of support, and the challenges of collaborating in a world that is rapidly demanding decolonisation of the international aid architecture.

The Council provided invaluable advice and offered the leadership of Free Press Unlimited several suggestions on how to become even more productive in achieving and maintaining an equal relationship with its partners. These inspiring sessions will be documented in a report to be published early in 2024.

The members of the International Advisory Council are:

- Lionel Veer – Former Human Rights Ambassador of the Netherlands
- Eni Mulia - Executive Director at Indonesia Network for Investigative Journalism
- Paige Alexander – Chief Executive Officer, The Carter Center
- Daniel Simons – Senior Legal Counsel Strategic Defence, attorney-at-law (New York)
- Mira Milosevic – Director Global Forum for Media Development.

Free Press Unlimited aims to gradually increase the number of expert advisors in the International Advisory Council.

Free Press for Eastern Europe

Free Press for Eastern Europe (FPEE) is a sister organisation of Free Press Unlimited. It is a non-for-profit organisation that was registered in Prague in the Czech Republic in April 2016. FPEE is supported by a range of European and international donors, including the Czech Ministry of Foreign Affairs. Its mission is to support independent media and journalism in Central and Eastern Europe, Central Asia and beyond. The FPEE team consists of media professionals from eight countries who jointly speak more than 10 languages. FPEE works with trusted independent media, researchers, experts and scientists every day to make sure societies get trustworthy, qualitative and engaging information that helps build their informational integrity and resilience. FPEE is also a co-founder and implementation partner for Media Lifeline Ukraine.

Staff

HR policy

The three pillars of our HR policy demonstrate our appreciation of our employees:

1. **Employees are the most important asset of the organisation;**
2. **Free Press Unlimited aims to be an appealing employer;**
3. **We are constantly working to further professionalise the human resources (HR) department.**

We filled several vacancies in both the programme and support teams in 2023, and welcomed 17 new staff members. Eleven people left the organisation.

We welcomed three interns. By the end of 2023, we employed 73 people (52 women and 21 men) compared to 66 in 2022. This represented 66.79 FTEs, including full-time staff in Belgium and France. The average age of our employees is 40 years.

Wellbeing

Our absentee rate was 3.56% compared to the Dutch average of 4,8%.

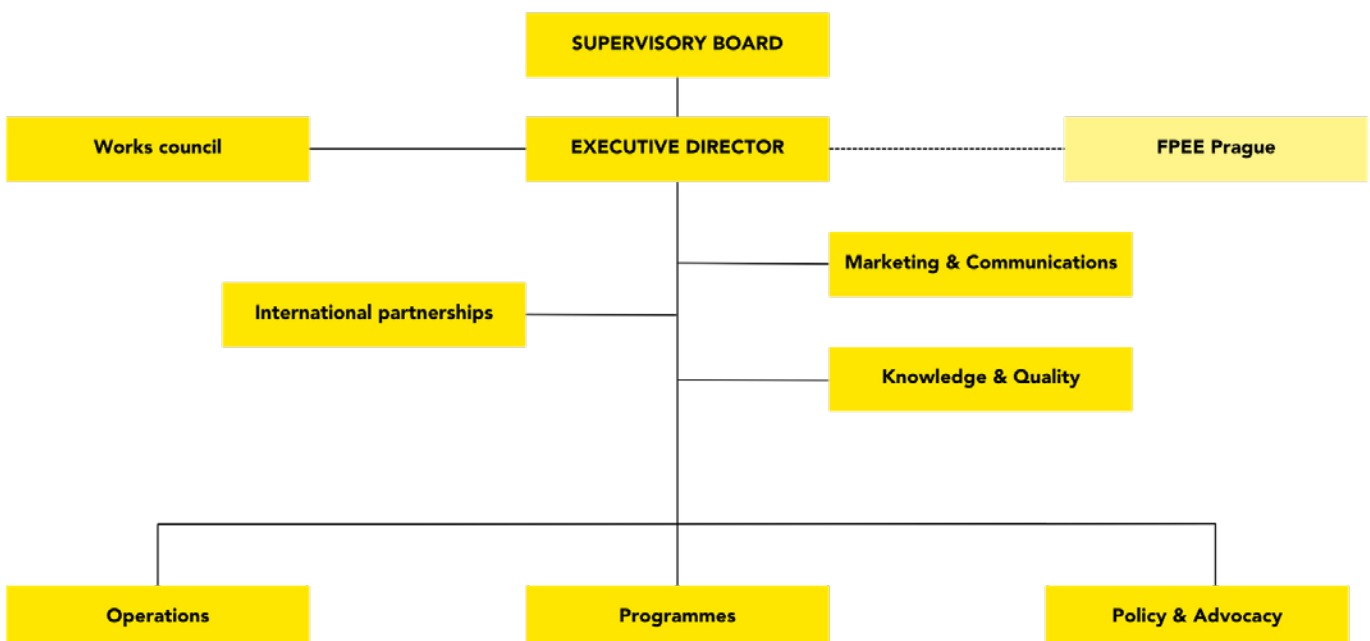
Remuneration

Staff of Free Press Unlimited is remunerated on an annual basis with a regular remuneration increase methodology based on performance reviews (Focus system, results of previous year) as well as the actual inflation definition according the CPI index.

Training

Free Press Unlimited makes a general training budget available every year. Employees can make their own proposals for training courses or coaching. During performance evaluation meetings and follow-up discussions, managers and staff determine the objective of the proposed training or coaching. This can be job-specific, competence-oriented or career-oriented training, or training focused on personal development.

A new organisational structure, as shown in the image above, was developed by the executive director with support from the Supervisory Board, and in consultation



with the Management Team and an external advisor in 2022. The new structure was discussed in two plenary sessions and came into effect in January 2023. In 2024, the first year of the implementation of this structure will be evaluated.

Integrity and safeguarding

Integrity policy

Our integrity policy, launched in 2019, is based on two previous elements of Free Press Unlimited's operations:

- our code of conduct;
- our fraud & corruption policy.

Anyone representing Free Press Unlimited, including staff, partners or trainers, is required to sign the code of conduct and uphold the principles of our integrity policy. New employees are informed of this policy during their introduction programme. In addition, our integrity policy is part of all contracts signed with Free Press Unlimited, from external consultants to in-country partners.

In June 2022, two colleagues initiated the Trust Circle; a regular meeting where staff could come together and create deeper connections that foster trust in the organisation with the intention to create a safe working space. This continued in 2023 and 15 Trust Circle meetings took place.

Complaints procedure

An improved complaints and reporting mechanism is also part of our integrity policy. In 2023 no complaints were reported.

Confidential counsellor

Free Press Unlimited has worked with an external confidential counsellor since 2017. She discusses reports with the executive director, HR and the Works Council on an annual basis. No reports of misconduct were submitted in 2023. There were four reports concerning undesirable behaviour (compared to six in 2022). None of these led to a complaint - the confidential counsellor advised on how and with whom to raise this within the organisation. Free Press Unlimited is happy that staff members know their way to the confidential counsellor and encourages staff to contact her regularly.

In 2023, two staff members were trained as internal confidential counsellors. The aim is that this will give employees a choice of who they turn to, further lowering the threshold. In doing so, it is nice for the internal and external confidential counsellors to seek each other out for sparring and consultation.

Safety and security

Safety and security are part of the integrated security risk management framework Free Press Unlimited follows. It's crucial to understand that these two terms, while often used interchangeably, have distinct meanings. Safety generally refers to the state of being free from harm or danger, while security implies a state of being protected against potential threats or harm. Both concepts are vital in various aspects of life, including work environments, and digital spaces.

In the context of an organisation, safety and security are integral parts of its operations. This involves supporting staff and partners in navigating their security challenges, which can manifest in both physical and digital forms. For instance, physical safety might involve ensuring a secure work environment, while digital security could entail protecting sensitive data from cyber threats.

Building trust is a key aspect of enhancing safety and security, and creating a security culture. When staff and partners feel secure, they can operate more efficiently, leading to more effective implementation of programmes and initiatives.

To ensure operational agility and adapt to evolving security landscapes, Free Press Unlimited updates its policies and procedures on a regular basis or when required. For instance, in 2023, new tools were developed to assist staff and partner organisations in navigating the ever-changing context in which they operate.

Incidents targeting civil society and media organisations specifically, have been on the rise. To address this, Free Press Unlimited participates in various forums for peer support, and to ensure a broad network of allies. These forums provide a platform for sharing best practices, discussing challenges, and developing collective strategies to enhance safety and security.

Regular training is provided for staff and partner organisations, both in-house and through external specialist providers. These trainings are tailored to the specific needs of the organisation and the context in which it operates.

Looking ahead to 2024, it's anticipated to be another challenging year in terms of safety and security and for the resilience of Free Press Unlimited staff and partner organisations. However, with robust plans in place, we



Risk management

Our risk management is based on the international ISO 31000 standards. The table below lists the most important risks, how likely they are, their consequences and the measures we take to reduce these risks. This table is in line with the RJ650 guideline.

Risk Category	Objective / Domain	Occurrence / Threat	Cause / Risk	Mitigation	Residual Risk	Risk Response
Strategic	Reputation	<ul style="list-style-type: none"> FPU reputation is compromised. 	<ul style="list-style-type: none"> Mal-implementation of projects. Negative communication around projects and/or organisation and/or in case of crisis. 	<ul style="list-style-type: none"> All project procedures are in place and followed and regular checked by FPU. In case of crisis FPU follows the procedure of a crisis management plan. A CMT training has been followed by the MT and is integrated within organisation. Managers already have followed media training. To maintain good relations with stakeholders. Implement integrity policy. 	Major	Reduce
Operational	Fraud	<ul style="list-style-type: none"> Case of fraud or other malformation is detected during the implementation of a project. Cases of fraud are not detected and/or reported to FPU. 	<ul style="list-style-type: none"> Procedures are not in place, partner doesn't follow the procedures. Partner does not know how to report F&C or does not see the problem of it. 	<ul style="list-style-type: none"> To make sure all project procedures are in place and followed including regular checks by Finance and site visits by PC's, limitation of the subgrant (maximum of 1 year), sanctions etc. FPU staff is aware of the F&C policy and put this on the agenda with in-country partners, including reporting procedures. Special attention to PC's on how to deal with it. 	Minor	Accept



Risk Category	Objective / Domain	Occurrence / Threat	Cause / Risk	Mitigation	Residual Risk	Risk Response
Information Security	Information Security	<ul style="list-style-type: none"> Confidentiality of FPU data is breached Integrity and/or availability of FPU data is compromised 	<ul style="list-style-type: none"> Confiscation, theft, loss, breakage Electronic breaches, unauthorized physical access Insider incident (leaks or misuses) 	<ul style="list-style-type: none"> Enforce, organization-wide, centrally managed information security policy covering critical weak points (on-boarding, off-boarding, password management, remote file access, device management, etc.) Training of staff Physical security of premises SLA with IT provider that ensures accepted level of infrastructure integration 	Major	Reduce
			<ul style="list-style-type: none"> Major power outage, disasters of natural or human origin IT infrastructure unstable or otherwise unreliable 	<ul style="list-style-type: none"> SLA with IT provider that guarantees integrity and availability of data Physical safety of premises 	Minor	Transfer
Compliance	Compliance	<ul style="list-style-type: none"> During the implementation of the project, either partner or FPU does not comply to donor regulations. 	<ul style="list-style-type: none"> Unawareness of the compliance, non follow up of partners 	<ul style="list-style-type: none"> Finance checks prior to submission of proposal all requirements. Finance checks thorough the interim reports, implements sanction policy. Kick off procedure addresses compliance with donor regulations 	Minor	Accept

are prepared to address these challenges as they arise, ensuring the continued safety and security of our staff, operations and partners.

Corporate Social Responsibility

Free Press Unlimited believes it has a responsibility to minimise and prevent any possible negative impact on our natural environment. Naturally, climate change has an impact on the work of journalists and is therefore indirectly connected to Free Press Unlimited's core mission. In fact, many of our partners are already confronted with the consequences of climate change in their daily environments.

While remaining focused on our key objectives to support press freedom and safety of journalists all over the world, we accept the challenge of adopting a more systematic approach to further reduce our collective carbon footprint and investigate how Free Press Unlimited can become a net-zero organisation before 2030. The challenge of achieving our sustainability goals in a fair manner requires us to engage with all our partners and relevant stakeholders.

In 2023, Executive Director, Ruth Kronenburg, requested

Jos Bartman, researcher at Free Press Unlimited, to conduct an initial assessment of what Free Press Unlimited can do in terms of sustainability, without affecting its core objectives or disproportionately affecting the wellbeing of our staff and partners. The assessment was based on conversations with the management team and a sample of staff members. It investigated the willingness to change certain practices, such as reducing air travel. The assessment can be [found here](#).

As a result of the assessment, it was decided to start with two concrete policies, to be implemented from 2024 onward:

- Implement the 8-hour travel time rule, in line with [standards used by the Dutch Ministry of Foreign Affairs](#). So, when travel time by train is less than 8 hours, a train must be taken, not a plane.
- A maximum representation of three colleagues will travel to participate in any conference; each must have a clear reason for participation. Permission from the executive director is required if more people wish to travel to the same conference.

Lastly, a Free Press Unlimited climate task force, consisting of four Free Press Unlimited employees, was set up. This task force will build on the initial findings



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of the assessment and come up with proposals for a more comprehensive climate strategy, in the form of a Sustainability Action Plan, to reduce our emissions.

Works Council

The Works Council aims to create and maintain a fair, healthy and safe working environment at Free Press Unlimited, operating in a positive, constructive and inclusive way. The Works Council consists of five members, the latest of whom joined the Works Council in August 2023. On average, they meet once a month.

In addition to the monthly meetings, the Works Council meets every two months with the Executive Director, twice a year with the Board of Supervisors and the Executive Director, once or twice a year with the external confidential counsellor, and with HR on a needs basis.

The monthly Works Council meetings are open to colleagues, who can join as observers and voice their concerns and opinions. Furthermore, the Works Council encourages colleagues to provide input and feedback on specific topics, via email, in person or by attending all-staff consultation sessions, to support its decision-making process on endorsements and advice to the Executive Director.

Here are some of the activities carried out by the Works Council in 2023:

- Endorsed a new proposed salary scheme, following the new organisational structure and newly created positions, after all-staff consultation sessions and various meetings with an external advisor;
- Provided input on matters such as the creation of new positions, the complaint procedure, a new training plan for staff members, and other forms of valuation beyond salary increases;
- Laid the groundwork for an evaluation of the new organisational structure (which came into force in January 2023) to be conducted in 2024.

Knowledge and quality

In 2023, the Knowledge and Quality unit faced some unforeseen challenges, including a reduction in team size. By realigning and prioritising plans to more realistic levels, it still managed to achieve some noteworthy outcomes.

Selection of new project management system

Following the audit of the project management system conducted at the end of 2022, the Knowledge and Quality team embarked on a mission to identify and select a new project management software system. In close coordination with the IT and Security and Operations departments, Knowledge and Quality led a thorough identification and selection process. Based on the so-called MoScoW scorecard, where all requirements are listed, suitable software systems were identified. Subsequently, the vendors of these systems were asked

to submit their offers. The new system, which is intended to replace the current one, is aimed at improving project management productivity, efficiency and decision making. The goal is to roll out a new system in 2024; apart from customisation, this will also include training staff in the use of the new system.

Information Management Audit

In 2023, a comprehensive Information Management audit was carried out, which is an important precondition for knowledge management. This audit entailed a meticulous evaluation that informs strategic decision making related to information management practices (i.e. accessibility, quality, sharing, security, learning), and to information management systems. The findings lay the groundwork for ongoing and future initiatives aimed at improving information management.

Development of Theories of Change

Another significant initiative spearheaded by the Knowledge and Quality department was the development of Theories of Change (TOC) for the three themes (page 10). This process started towards



A photo of the Free Press Unlimited team at the FPU Day of 2023.

the end of 2023, and while still ongoing, is expected to be finalised by July 2024. Once the TOCs are finalised, Knowledge and Quality will start working on developing a new Monitoring, Evaluation and Learning (MEL) Framework. Both the TOCs and MEL Framework are intended to inform strategic decision making and streamline our programmes.

Knowledge sharing events

Besides these major processes involving other departments and teams, Knowledge and Quality also organised regular knowledge sharing events that take place each month. In 2023, 21 such events were organised, all in close coordination with other teams and colleagues. In addition to the regular events, Knowledge and Quality also organised the FPU Day, bringing together all colleagues, including those working abroad, to learn and share, and also to get to know each other better. Following a redesign of the format, the FPU day brought together a total of 70 staff members and offered them a mix of TEDx-style talks and Masterclasses by experts on Media and Conflict, Diversity & Inclusion, Open Source Investigations and AI. The FPU day is the result of collective effort and collaboration with a variety of colleagues across the organisation who volunteer to be part of the preparations for this day.

Quality management

Our organisational performance is routinely checked on the basis of several recognised quality standards:

ISO 9001

As in earlier years, KQ facilitated the 2023 annual ISO Audit. We passed the audit and obtained the most recent 'Partos ISO 9001:2015 version 2018' certificate.

CBF-Recognised Charity

This quality label dates from 2021, and is an initiative of cooperating quality label organisations such as CBF and Goede Doelen Nederland.

IATI

In 2023, in accordance with IATI standards, we reported on two projects, both funded by the Dutch Ministry of Foreign Affairs.

In addition to these, we also have our own Integrity Policy, to which all employees must adhere, and the policy of Goede Doelen Nederland.

Partner Satisfaction Survey

As part of its quality management, Knowledge and Quality also conducts annual partner satisfaction surveys. Early 2023 we analysed the results of the survey conducted for the previous year, and saw a high degree of satisfaction among partners. As it was the 10th year that the survey was conducted in its current form, we also carried out a basic comparative analysis and noted several issues that were flagged by partners over the years, and that require our attention. We also offered advice on the need for a review of the survey methodology, also suggesting it be redesigned so that it continues to serve the interest of our stakeholders. This also led to the decision to postpone the partner satisfaction survey for 2023, and to only resume conducting it when we have a new survey in place in 2024.

Our stakeholders

Our partners

Cooperation with in-country media organisations is an integral part of Free Press Unlimited's work. Throughout 2023, we designed and implemented 66 projects with 81 contracted partners in 56 countries worldwide to support independent media, enabling them to provide independent and reliable information to millions of people.

Our donors

A huge thank you to our donors and friends who believe in Free Press Unlimited and support the work we do, particularly now when independent information is needed more than ever. Their solidarity helps us to continue to work towards our mission.

In 2023, Free Press Unlimited submitted 28 project proposals, 3 of which were still pending at the end of the year. Of the remaining 28 submissions, 12 were approved: a success rate of 43%. We are grateful to all our donors for their continued support and solidarity in working towards our mission.

The Dutch Foreign Affairs Ministry remains a long-term partner and donor. In 2023, Dutch embassies continued to support both in-country and regional programmes around the world, for example in Venezuela and Somalia. Our Safety of Voices programme was also funded by the Dutch foreign Affairs Ministry.

The EU, and its various entities, remains a key donor to Free Press Unlimited. Its support has enabled the development of new projects and the continuation of several programmes in parts of the world where access to independent information is at risk. In 2023, we were selected as a key strategic partner of the EU for supporting independent media through the Framework Partnership Agreement (FFPA) with the EU agency for International Partnerships. We also co-chaired the Team Europe Democracy (TED) Working Group on Media and Digitalization. As of the end of 2023, the EU has contributed to 13,4% of our budget. This includes support for our project on Media Freedom Rapid Response, as well as our Collaboration and Investigative Journalism initiative.

The Dutch Postcode Lottery (Nationale Postcode Loterij), with its millions of participants, is one of our most generous and consistent supporters. This private

philanthropic institution, which supports human rights, sustainable development and press freedom, contributes €900,000 annually to Free Press Unlimited and is our main contributor to the percentage of unearmarked resources. This is crucial for Free Press Unlimited as it allows us to remain agile and to invest time and resources in emerging crises. It also gives us the space to come up with new ideas and advocacy actions to address issues such as the increasing legal attacks on journalists in the European Union.

One example of this is the cold case investigation project into the murders of journalists. What began as an ambitious idea supported by start-up money from the Dutch Postcode Lottery, resulted in Free Press Unlimited becoming a knowledge and advocacy partner on this topic for the legal sector, UNESCO and the Media Freedom Coalition of States. This year, building on that success, we received extra support from a donor to continue our work on this topic, specifically targeting several countries where we can achieve results by opening new investigations.

The US government is a key donor with 13,2% of its budget allocated to support media in crisis countries where Free Press Unlimited has launched groundbreaking media initiatives.

In 2023, we also continued our 10-year partnership with valued donor, Sida, the Swedish government's development agency. Sida continued to support our work on promoting independent journalism in conflict countries.

Contributions from private foundations have become increasingly valuable to Free Press Unlimited. In 2023, the Ford Foundation contributed to our work in the MENA, where pluralism and access to reliable information continue to be at risk.



Ministry of Foreign Affairs



Our friends

Free Press Unlimited has a loyal group of over 700 private donors, who we call 'friends'. 2023 saw an increase in both new private donors and donors that donate periodically (through direct debits or pledges). Private donors are crucial to Free Press Unlimited. Through their donations and roles as ambassadors of our organisation, they make an indispensable contribution to our work. Often, a quick response will have the most impact, and with the support of our donors we are able to remain flexible and act fast.

Our goal is to make sure new private donors and our current friends remain engaged with Free Press Unlimited. We do so through contact moments, either in real life or digitally. We also stimulate their commitment by providing offline and online information. Through our ambassadors programme, we organised 17 masterclasses on the role of press freedom in a democracy in 2023. The enthusiastic response of all participants has encouraged us to continue to spread awareness on this topic in 2024.

In 2023, more private organisations, both foundations and corporations, were made aware of Free Press Unlimited and its mission, and have shown interest in press freedom. We also developed and presented and will continue to present our masterclass in English for in-company purposes. We work on building and maintaining sustainable relationships, by always looking for the common ground between the Corporate Social Responsibility (CSR) policy of our contacts and our mission.

We developed a method (fundability story) of approaching and working with foundations and corporations inside and outside of the Netherlands. Occasionally, we are the beneficiaries of people sympathetic to the mission of Free Press Unlimited and established a collaboration with a law firm to assist us in handling these legacies. We acquired the so-called 'equivalency determination' from the US-based organisation NGOsource, which enables us to now acquire and receive funds from US grant makers.

All in all we exceeded the 2023 target for private funding (from both individuals and organisations) by more than 20 percent.

Our audience

In 2023, the communications team worked on achieving the vision set out in our Multi Annual Strategic Framework, more specifically the goal described as 'becoming the "go-to" international press freedom organisation.'

In April 2023, Free Press Unlimited launched an exhibition with UNESCO to raise awareness on the safety of women journalists. The exhibition was launched in Paris and has since travelled to The Hague. It is true that many journalists experience (online) violence, however, women journalists are disproportionately targeted. Furthermore, the violence they experience is gender-based, i.e. sexist and misogynistic.

On World Press Freedom Day we launched a pilot version of 'the Erased', to show the danger of censorship and to raise awareness for imprisoned journalists worldwide. Quite often, the stories of these journalists remain unknown. Because if the words cannot be published, they cannot be read. Now, the Erased's unique and specially designed font makes words visible. Media outlets and organisations from all over the world joined and united against censorship. 21 media outlets from all over the world gave editorial support and eight media outlets used the font.

During summer we published several stories on our website based on our 'partners in the spotlight' strategy. We work with inspiring, high quality and successful partners worldwide who deserve to be placed in the spotlight. The stories also make it clear to our stakeholders that we are an internationally operating press freedom organisation.

On Tuesday 31 October, we organised a new edition of Free Press Live in The Hague called 'Wie is de waakhond van persvrijheid?' (who is the watchdog of press freedom?). Different from previous years, in light of the upcoming elections, we exclusively targeted the Dutch



Aysel Avesta received the Most Resilient Journalist Award on behalf of Dicle Müftüoğlu who was in prison at that time.



Colleague Ayrton Monsalve received the Newcomer of the Year Award on behalf of Holiancar Contreras who could not attend the event in person.

audience. The event looked into the challenges facing Dutch media, and how different political parties intend to address them. During the event, in collaboration with the Policy and Advocacy department, Free Press Unlimited launched a press freedom monitor. It analyses political parties' commitment to press freedom, and helps potential voters gain insight into how parties score on press freedom related topics. The analysis was done across four main themes:

1. The online information society and disinformation.
2. The pressure on the access to reliable and diverse information.
3. Press freedom in Europe and across the world.
4. The safety of journalists.

The event concluded with the presentation of the Free Press Awards. The winner of the Newcomer of the Year Award of 2023 was Venezuelan journalist Holiancar Contreras. The Most Resilient Journalist Award was presented to Kurdish journalist Dicle Müftüoğlu, who was imprisoned at that time. The awards were announced

the morning of 31 October on the Dutch radio channel NPO 4. Dutch newspaper Trouw reported on the award won by Dicle. Dicle's award was also well published by Kurdish media including [ANF](#), [ROJinfo](#) and [Medya news](#).

Social media

In 2023, we used the learnings from our tracking and reporting to continue and improve our social media strategy. We focused specifically on brand recognition and continuity, and simplified the way we presented our work. Our aim is to avoid confusion and to make sure we get our key message across, and to that end we chose to present our work in a uniform way, instead of through scattered programs each with its own internal titles.

Our organic social media channels (LinkedIn, Instagram, Facebook and Twitter/X), are mainly used to inform our followers about our current work, events, possible vacancies and to make necessary statements that raise worldwide awareness for our mission. Besides informing our current followers, our aim is to engage with our audience and encourage them to visit our website for more in-depth information. By using our paid advertising strategy to gain more website followers, our goal is also to cast a wide net and create a feeding flow to our social

channels and gain more followers. This is in addition to the organic exposure we generate with popular posts, shares by our audience and the events we organise.

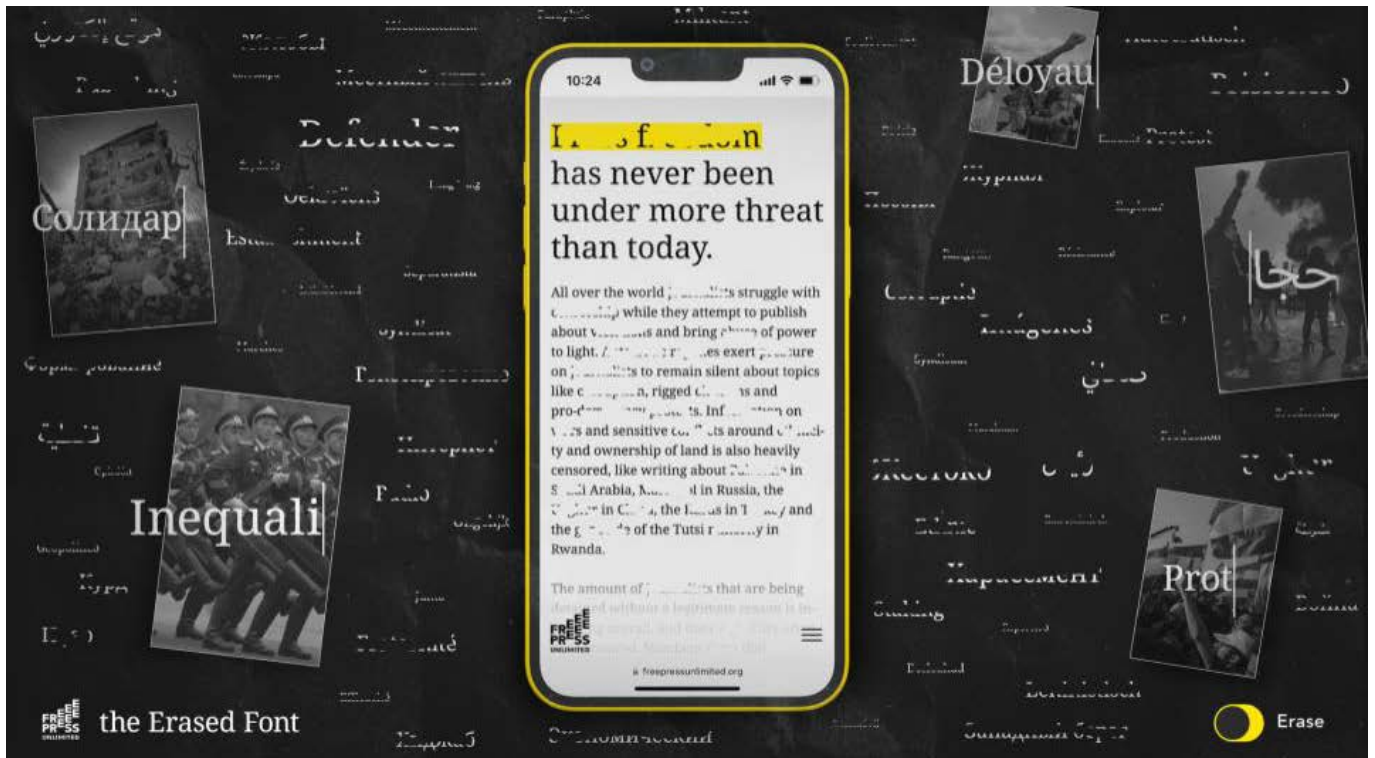
In 2023, our online following grew by 12%, and we closed the year with a total of 55.427 followers. As with the previous year's achievement, at 40%, the most significant growth was on our LinkedIn channel. At 31.1%, Instagram came in a close second. Twitter/X saw 10.4% growth. The platform which is lacking is Facebook; it saw an increase in following of only 1.4%. This is in line with last year's results, and the industry-wide decline in organic reach on Facebook.

In 2023, we reached a total of 1.1 million users on Facebook, a 5.5% increase in comparison to last year. Organically we reached 27k users. Compared to last year, we almost doubled our reach on Instagram, which came in at 560k, with 10.5k users being reached organically. On LinkedIn we had over 12,000 page views throughout the year, almost 20% growth compared to last year. On Facebook we had 16.5k views in total (13.6% growth compared to last year) and on Instagram we had 6.2k (12.8% growth compared to last year). On Twitter/X we estimate an average of 500 organic impressions per day, with peaks of up to 38k on days like 2 November (International Day to End Impunity for Crimes Against Journalists). During our peak paid strategy days we can reach up to 110k paid impressions per day.

On Twitter/X and LinkedIn, posts specifically focussed on policy and advocacy continue to be very effective. Specifically, we see the largest number of impressions and impact on Twitter/X. On LinkedIn, events and staff public appearances get a good response, while vacancies and fellowships are usually the most shared content. We noticed that stories about the impact of our work perform best on Facebook and Instagram, most notably content directly relating to the safety of journalists. On all platforms, the posts in English usually get the most engagement, which is consistent with our audience base.

World Press Freedom Day

A peak engagement moment for both our website and social channels was 3 May 2023: World Press Freedom Day. That day, we launched our campaign 'the Erased'. We created a guerilla strategy for 3 May and the days around it, bombarding our social channels with content, to raise awareness and go into more depth about the Erased. Although this spiked our overall following and number of website visits, it did not create much engagement per post, given the large volume of posts. On Facebook, we saw a spike of 860 page visitors that day, compared to a daily average of 45 visitors and on Instagram we saw a spike of 244 page visitors, compared to an average of 17 visitors (NB: these are visitors that specifically navigate to our profile pages, which is not representative for our total reach that day). On 3 May



On World Press Freedom Day 2023, we launched The Erased campaign to raise attention on censorship and imprisonment of journalists.



we saw a total of 6200 visitors to our site, of which 5900 new visitors, compared to a daily average of 885 website visitors throughout the year.

Website and 'Always On' strategy

In 2023, we took the learnings from our paid digital campaign and created an 'Always On' paid marketing strategy. The focus of this strategy is long-term and awareness based. The idea behind it is to continuously try to reach new audiences and raise awareness for our organisation and our mission. We do so by targeting a Dutch audience throughout the year, while taking into account seasonal fluctuations (3 May, 2 November, December, which is usually a month of generosity etc). We created a set of digital banners to advertise on Google, Facebook, Instagram and Twitter/X. We also pushed our paid Search strategy, taking into account similar seasonal fluctuations for budget distribution and topical keywords and search terms. The results of these combined endeavours are immediately visible; the volume of visitors on our website shows a direct response. During our peak months of campaigning, towards the end of the year, we saw daily averages of 1800 visitors per day: a 59% increase in visitors compared with the same period last year. A year to year comparison of 2022 and 2023, shows a total of 43% growth in website visitors in 2023.

Our website had over 320k visitors in 2023, compared with 190k visitors between March and December 2022. Comparing the same timeframe between 2022 and 2023, we see a total growth of 61% in website visitors. Translated into daily website users, that is an average of 885 visitors in 2023 (full year) compared with 590 in 2022 (March to December).

Throughout the year, 33% of our daily website traffic came from our social channels; this is a vast turnaround from last year where the main source of traffic (39%) came from people accessing our website directly (i.e.: people already familiar with our organisation). Of this traffic, 16% was organically generated, while 84% was generated through paid advertisement. This year, 20% of our website traffic is direct traffic. 39% of our daily website traffic is from people going directly to our website, i.e.: people already familiar with our organisation. Around 14% of our website visitors found us through organic search results on Google, while 11% reached our website through paid search results. Paid display activities accounted for 12% of our annual website traffic. About 19% of website visitors found us through organic search and almost 15% through paid display ads.

Press

Free Press Unlimited was mentioned at least 182 times in the media, 45 times by Dutch media organisations and 137 times by international organisations.

Dutch media

With eight mentions, the NRC is the newspaper that quoted Free Press Unlimited most, followed by NPO and NOS. Free Press Unlimited was mentioned most often in connection with the Erased campaign. Other topics in which we were mentioned were the 'Safety of Women Journalists' photo exhibition, SLAPPS, and the Free Press Awards. The top three mentions in online and print articles were an [interview with Ruth Kronenburg by the Volkskrant](#), [interview with Ruth Kronenburg by Mediahuis](#) and an [interview with Leon Willems by Nu.nl](#). The top three mentions in RTV were [Ruth Kronenburg at De Sociëteit](#), [NPO radio 1 interview](#) and [NOS radio 1](#).

Free Press Unlimited supported 12 journalists with the [Postcode Lottery Fund](#) for journalists. Journalists can apply for a budget from this fund to create a research report abroad for the Dutch language area. Whenever possible, it was mentioned that the report was powered by Free Press Unlimited.

From last year's data, we conclude that press releases regarding self-organised campaigns and events are well-covered by the Dutch press. This demonstrates that creating our own news agenda is an essential part of increasing Free Press Unlimited's media coverage.

Understandably, Free Press Unlimited is approached more often when a crisis, conflict or war breaks out in a particular region. Whether or not we can elaborate on this (oftentimes we can not for safety reasons), it does mean that the Dutch press knows we have in-house knowledge and how to find us.



Looking ahead

Plans for 2024

“In every conflict, the first victim is the truth.” We have known this for a long time and hear it often. But it doesn’t lose its relevancy. On the contrary, in a world where conflict is increasing, it has once again become crystal clear that information is used as a weapon. Journalists are therefore under enormous pressure.

Through our emergency fund Reporters Respond and also through dedicated programmes, we have been able to support journalists and media organisations during conflicts and will continue to do so in 2024. Sadly, due to the rise in the number of conflicts, emergency support has become increasingly important; it now constitutes almost half of our work. The aim of this support is always to help a journalist to carry on with their important work, be it in their home country or elsewhere. Conflict and a shrinking civic space are forcing more and more journalists to leave their country and work from exile. We expect that next year, we will have to focus much of our work on supporting these journalists, and on making sure that they can continue their work safely, and efficiently, so that the citizens in their home country continue to have access to reliable information.

Even though every country has its own context and specific challenges, we see that journalists benefit significantly from connecting and collaborating with each other. It is inspiring to see how journalists from different countries, even from different continents, find solidarity and support. In the coming year we will focus more on cross-border journalism, where journalists combine efforts and work together on stories that the world needs to hear. Another area where we can book achievements, albeit small, is in the fight against impunity for the murders of journalists. In the last couple of years we have investigated 17 cold cases. This brought crucial new information to light, and we found strategies to use this to engage in evidence-based advocacy and litigation. At the local level we have been able to create windows of opportunity to contribute to justice. In the coming year(s) we will continue down this road with investigations in Brazil and Pakistan.

On another level, I am thrilled to share that, in August 2023, our organisation was strengthened by an excellent International Advisory Council. We have started to speak with them about the challenges that lie ahead for Free Press Unlimited and press freedom in general, and how to take this on as an organisation. In 2024, we will develop this further and make it more tangible. One thing is certain, innovation is essential in all areas. For example, it is essential that the way we view and approach our work with our partners is on the basis of equality, free from any form of colonial viewpoint. Our response to the emergence of AI is another important focus for next year. I am glad to have been part of a special committee set up by Reporters Without Borders to work on an AI charter for the media. But this is only the beginning, we will be developing more activities in this field.

Now more than ever, the media, and we as an international press freedom organisation, need to be ready to adapt our ways of working and thinking to whatever comes our way. The international arena for press freedom is on shaky ground, anything can happen. Whether it is a new emerging conflict or new judiciary that further shrinks the media’s space to operate, we need to prepare ourselves as best as we can. One thing I know for sure is that we cannot do this alone. Collaboration, solidarity and unity are key going forward. Together, we can de-weaponize information so it is what it is meant to be: a human right to which all people deserve to have access, at all times.

Ruth Kronenburg,
Executive Director



The budget for 2024 was approved by the Supervisory Board end of 2023 and looks as follows:

Income	Budget 2024	
Income from government subsidies	23.330.000	86%
Income from Lottery organisations	2.655.000	10%
Income from other non profit organisations	536.000	2%
Income from companies	297.000	1%
Income from individuals, various private donors	250.000	1%
Total income	27.068.000	100%
Expenditure		
Spent on the organisation's objective		
Media support programme	25.071.703	93%
Cost of income generation	1.203.858	4%
Management and accounting costs	787.439	3%
Total expenditure	27.063.000	100%
Result excluding financial gains and losses	5.000	
Financial gains and losses	-5.000	
Balance of income and expenses	0	
Financial ratios		
Spent on the organisation's objective/Total generated income	92,6%	
Spent on organisation's objective/Total expenses	92,6%	
Costs of income generation/Total generated income	4,5%	
Management and accounting costs/Total expenditure	2,9%	

In the (introduction of the) annual accounts of 2023, Free Press Unlimited gives insight in the annual income and expenses with a remark of income with a specific (one off) character as well as of income and expenses of previous years and recurring income/expenses. In the annual accounts Free Press Unlimited also reports on the reserves and funds.

Report from the Supervisory Board

During the past reporting year, the Supervisory Board met three times and attended one strategy meeting. In addition there were meetings with the Financial Audit Committee (FAC) and with the Works Council.

The composition of the Board has changed considerably. Of the five members, three were newly appointed last year. Once again, we would like to warmly thank former members Monica Bremer, Ellen Soerjatin, Ronald Gijsbertsen and Nani Jansen Reventlow for all their efforts in recent years.

The renewed Supervisory Board was given an extensive introduction to all FPU's departments in September 2023. The meetings with each department were extremely useful and inspiring. Besides the usual topics such as the annual plan, budget and annual documents, the Board also discussed matters including the effects of AI on the organisation and journalism.

In 2023, the Board also adopted the new organisational structure and the associated salary scales. This new structure will enable the organisation to better meet the ever-increasing challenges related to its mission.

In 2023, the members of the Supervisory Board were:

- **Paul Hofstra** (chair Supervisory Board as of May 2022). Occupation & other positions: External member of the audit committee of IND, Committee member at BADO (operations and auditing of decentralised government), Member of the expert group at the Zijlstra Centre of VU University for administration and governance, treasurer of the Groene Beheer foundation, treasurer of the Fonds 1877 foundation, member of the Chamber for Internal Investigations at the Institute for Financial Crime (IFFC); member (and chair AC) Supervisory Board Stichting Democratie, Recht en het Vrije Woord; member Advice Council JINC.

- **Hennah Draaibaar** (member of the Supervisory Board as of January 2021). Occupation & other positions: Founder and Director of The Back Lot Foundation; digital media trainer at RNTC; documentary filmmaker.
- **Arnoud Kuijpers** (member of the Supervisory Board as of January 2023). Occupation & other positions: Partner at EY Nederland; board member at Stichting Writers Unlimited; visiting lecturer at the Rotterdam School of Management (RSM) of the Erasmus University Rotterdam.
- **Herman Veerbeek** (member of the Supervisory Board as of May 2023). Occupation & other positions: lawyer (admitted to Netherlands bar), legal manager at ING and member project board of a PILP, foundation active in strategic litigation.
- **Irene de Bel** (member of the Supervisory Board as of January 2023). Occupation & other positions: freelance consultant digital strategy; columnist for regional newspapers.

We look forward to supporting and advising Free Press Unlimited in carrying out its important mission in 2024.

On behalf of the members of the Supervisory Board,

Paul Hofstra
Chair of the Supervisory Board



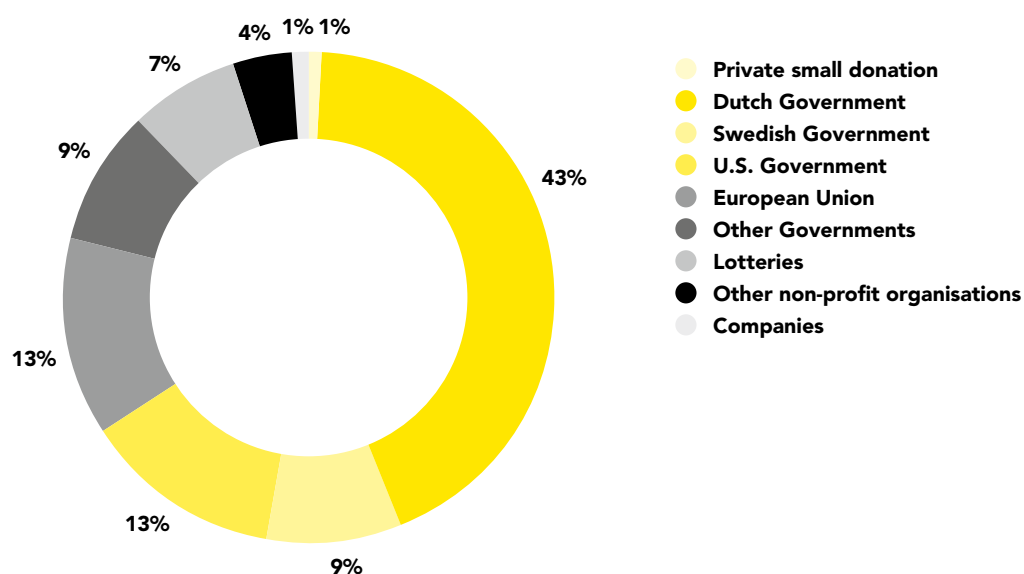
Financial report 2023

Summary 2023

Summary Annual Report Free Press Unlimited 2023

Total income	€20.446.459	100,0%
Total expenditures	€21.721.665	106,2%
Number of fte's ultimo 2023 77.6 incl. FPEE		
Our income per donor		
Dutch Government	€8.895.136	43,5%
Swedish Government	€1.756.149	8,6%
U.S. Government	€2.692.931	13,2%
European Union	€2.739.842	13,4%
Other governments	€1.884.738	9,2%
Lotteries	€1.421.220	7,0%
Other non-profit organisations	€757.539	3,7%
Companies	€106.576	0,5%
Private small donations	€192.328	0,9%
Total income	€20.446.459	100,0%

Our income





Summary 2023 *continued*

Summary Annual Report Free Press Unlimited 2023

Our expenses per category

Organisation's objective	€20.407.302	93,9%
Acquisition costs funding	€706.935	3,3%
Management & Accounting	€559.823	2,6%
Financial gains and losses	€47.605	0,2%
Total expenses	€21.721.665	100,0%
Continuity and other reserves	-€552.053	
Allocation security fund	-€15.000	
Allocated fund DPL	-€708.154	
Total expenses and mutation to reserves and funds	€20.446.459	

Introduction

2023 was a dynamic year for Free Press Unlimited. It started with the co-organisation of the Summit for Democracy, an initiative of the Biden administration from 2022, which was held in The Hague, The Netherlands and had a specific focus on media development and freedom of the press / media. It turned out to be really positive for Free Press Unlimited's reputation within the media sector and the Media Freedom Coalition. The rest of the year was marked by our energy and determination to fulfil our objective to improve the safety of journalists and press freedom worldwide, with new crises for journalists in Sudan (as of April 2023) and Gaza (as of October 2023).

We entered 2023 comfortably, with almost 90% of our budget guaranteed. At the end of 2022 we received an extra contribution of 4 million euro from the DPL (Dutch Postcode Lottery). We decided to earmark this as an 'allocated reserve fund' (bestemmingsfonds). In 2023, we used this fund to finance 708,154 euro of planned and foreseen expenditure. This amount is shown in the books as a deficit but is in fact a withdrawal/release from the 4 million euros. It is expected that this fund will be completely released in coming years. That leaves us with a total deficit of 567,053 euro.

There are multiple and explainable reasons for the deficit but the bulk of it stems from delayed implementation and lack of capacity. The expenses for 2023 are approximately 0.8 million euro lower than budgeted. The lower costs are due to lower than budgeted depletion, namely 1.6 million for various projects. All in all, this resulted in lower revenues, including coverage for the indirect costs.

Although the deficit is at an all-time high for Free Press Unlimited, we can turn this around by closely monitoring the programme budgets and through timely depletion of the programme budgets. We are currently working on tools to support management with that so we can steer in a timely manner and avoid repetition.

Free Press Unlimited has been active in fundraising throughout the year. As a result, subsidies may be awarded throughout the year. However, the budget is drawn up and approved in the fall of the preceding year, which means that the organisation includes an assumption regarding the expected income. This explains why the total income from government grants was almost € 2 million lower than budgeted. Free Press Unlimited needs to cover the deficit through its continuity reserve, bringing the reserve to a level of 56% (2022: 77%). This is of course not the desired outcome and for the coming years we expect to restore the continuity reserve to the minimum level of at least 70%.

Ruth Kronenburg
14 May 2024



Consolidated balance sheet as of 31 December 2023

All amounts in euro, after appropriation of result

Assets	31/12/2023	31/12/2022
Fixed Assets		
Intangible fixed assets		
Website	4.075	24.113
Tangible fixed assets		
Renovation	10.991	28.660
Office furniture and equipment	22.537	35.055
Hardware and software	40.940	31.298
Prepaid on assets under construction	38.712	0
Total tangible fixed assets	113.180	95.014
Total fixed assets	117.255	119.127
Current assets		
Accruals	124.767	165.089
Accounts receivable and advances	882.420	162.331
Grants to be received	3.949.077	5.283.138
Total current assets	4.956.263	5.610.558
Liquid assets		
The Netherlands	11.748.373	11.929.191
Abroad	497.267	429.980
Total liquid assets	12.245.640	12.359.171
Total assets	17.319.158	18.088.856



Consolidated balance sheet as of 31 December 2023 *continued*

All amounts in euro, after appropriation of result

Liabilities	31/12/2023	31/12/2022
Reserves and funds		
Continuity reserve	1.962.937	2.533.304
Allocated funds DPL	3.291.846	4.000.000
Security fund	3.957	18.957
Other reserve office Eastern Europe	-89.827	-108.141
Total reserves and funds	5.168.913	6.444.120
Provisions	0	0
Current liabilities		
Payables related to staff	488.640	302.081
Payable to suppliers	408.704	481.978
Other short-term liabilities	133.678	308.970
Obligations related to current projects	1.962.766	982.620
Grants received in advance	9.156.457	9.569.086
Total current liabilities	12.150.245	11.644.736
Total liabilities	17.319.158	18.088.856

Consolidated statement of income and expense

All amounts in euro

Income	2023	budget 2023	2022
Income from government subsidies	17.968.796	19.790.000	14.705.171
Income from lottery organisations	1.421.220	1.515.000	6.482.475
Income from other non-profit organisations	763.474	720.000	1.156.588
Income from companies	100.640	260.000	72.061
Income from individuals	192.328	200.000	395.380
Total income	20.446.459	22.485.000	22.811.675
Expenditure			
Media support programme	20.407.302	21.034.222	17.777.064
Cost of income generation	706.935	802.426	527.961
Management and accounting costs	559.823	633.352	553.939
Total expenditure	21.674.060	22.470.000	18.858.964
Result excluding financial gains and losses	-1.227.602	15.000	3.952.711
Interest expense	-142	-15.000	-8.580
Interest income	22.293	0	385
Currency exchange results	-69.757	0	-43.283
Extraordinary gains and losses	0	0	0
Financial gains and losses	-47.605	-15.000	-51.478
Balance of income and expenses	-1.275.207	0	3.901.233
Allocation (addition/withdrawal) fund DPL	708.154	0	-4.000.000
Adjusted balance of income and expense: net of effect allocated funds DPL	-567.053	0	-98.767
Appropriation of the balance of income and expenses			
Additions to / withdrawals from:			
Continuity reserve	-570.367	0	-66.372
Allocated funds DPL	-708.154	0	4.000.000
Security fund	-15.000	0	-5.000
Other reserve office Eastern Europe	18.314	0	-27.395
Total	-1.275.207	0	3.901.233



Consolidated statement of income and expense

All amounts in euro
continued

Financial ratios			
Spent on the organisation's objective / Total generated income (excl. allocated income)	96,5%	93,5%	94,5%
Spent on organisation's objective / Total expenses	94,2%	93,6%	94,3%
Costs of income generation / Total generated income	3,5%	3,6%	2,3%
Management and accounting costs / Total expenditure	2,6%	2,8%	2,9%



Consolidated cash flow statement

All amounts in euro

	2023	2022
<i>Operational activities</i>		
Balance of income and expenses during the financial year	-1.205.450	3.944.669
Depreciations	76.724	95.588
Changes in provisions	0	0
Gross cash flow on the basis of operational activities	-1.128.725	4.040.257
<i>Investment activities</i>		
Changes in current assets	654.295	-774.214
Changes in current liabilities	505.509	3.495.584
Net cash flow on the basis of operational activities	31.079	6.761.627
<i>Changes in liquid assets</i>		
Changes to fixed assets	-56.705	-22.491
Changes in liquid assets	-25.627	6.739.135
Liquid assets at the start of the financial year	12.359.171	5.787.890
De-consolidation liquid assets SDF / SPL	0	-124.417
Foreign exchange results liquid assets	-87.905	-43.436
Liquid assets at the end of the financial year	12.245.640	12.359.171
Changes in liquid assets	-25.627	6.739.135

Accounting principles

General notes

Activities

The activities of Stichting Free Press Unlimited and its consolidated companies consist mainly of support for journalists, media professionals and media organisations with emergencies, advice, training and capacity building.

Legal form, registered office and registration number at the chamber of commerce

Stichting Free Press Unlimited is a foundation. The registered and actual address of Stichting Free Press Unlimited is Weesperstraat 3, 1018 DN in Amsterdam. Stichting Free Press Unlimited is registered at the chamber of commerce under number 52957535.

Consolidation

Financial information relating to consolidated entities which are controlled by Stichting Free Press Unlimited or where central management is conducted has been consolidated in the annual accounts of Stichting Free Press Unlimited. The consolidated annual accounts have been prepared in accordance with the accounting principles for valuation and result determination of Stichting Free Press Unlimited.

Financial information relating to the consolidated entities included in the consolidation is fully included in the consolidated annual accounts, eliminating the intercompany balances and transactions. If applicable, third-party shares in equity and results of consolidated entities are separately disclosed in the consolidated annual accounts.

Annual accounts of consolidated entities are included in the consolidated financial statements from the date that control commences until the date that control ceases.

The financial report for 2023 has been drawn up on the basis of a consolidation of the annual accounts of Stichting Free Press Unlimited and our office in Eastern Europe. Details of our office in Eastern Europe are not disclosed in detail for security reasons.

Estimates

In applying the principles and policies for drawing up the annual accounts, the Board of Director of Stichting Free Press Unlimited makes different estimates and

judgements that may be essential to the amounts disclosed in the annual accounts. If it is necessary in order to provide the transparency required under art. 362, sub 1, book 2 of the Dutch Civil Code the nature of these estimates and judgments, including related assumptions, is disclosed in the Notes to the relevant annual account item.

General principles

General

The Annual Accounts have been prepared in accordance with Dutch Guideline for annual reporting 650 for Fundraising Organisations (Richtlijn voor de jaarverslaggeving 650, revised 2020). These guidelines are in line with international standards, general guidelines and the guidelines of the CBF.

Comparison with previous year

The valuation principles and method of determining the result are the same as those used in the previous year, with the exception of the changes in accounting policies as set out in the relevant notes. Where applicable, balances and transactions have been reclassified to increase comparability of the annual accounts.

Foreign currency

Functional currency

Items included in the annual accounts of Stichting Free Press Unlimited are valued with due regard for the currency in the economic environment in which the company carries out most of its activities (the functional currency). The annual accounts are denominated in euros; this is both the functional currency and presentation currency of Stichting Free Press Unlimited.

Transactions, receivables and liabilities

Monetary assets and liabilities in foreign currencies are converted to the closing rate of the functional currency on the balance sheet date. The translation differences resulting from settlement and conversion are credited or charged to the profit and loss account.

Non-monetary assets valued at historical cost in a foreign currency are converted at the exchange rate on the transaction date.

Accounting principles *continued*

Non-monetary assets valued at fair value in a foreign currency are converted at the exchange rate on the date on which the fair value was determined.

Financial instruments

Financial instruments include only primary financial instruments, such as receivables and payables.

The notes to the specific items of the balance sheet disclose the fair value of the related instrument if this deviates from the carrying amount. If the financial instrument is not recorded in the balance sheet the information on the fair value is disclosed in the notes to the 'Contingent assets and liabilities'.

For the principle of the primary financial instruments, reference is made to the recognition per balance sheet item.

Accounting principles for the balance sheet

Intangible fixed assets

The intangible fixed assets are valued at their purchase cost minus the depreciations determined on the basis of the asset's estimated lifespan. The depreciation term for the website is 3 years (33.3%). All intangible fixed assets are held for business operations.

Tangible fixed assets

The tangible fixed assets are valued at the purchase price minus the depreciations based on the estimated life span. The depreciation period for hardware and software is 3 years (33.3%). Office inventory is written off over 5 years (20%) and renovations over 7 years (14.3%). All tangible fixed assets are held for business operations.

Receivables and accrued receivables

Receivables are initially valued at the fair value of the consideration to be received, including transaction costs if material. Receivables are subsequently valued at the amortised cost price. Provisions for bad debts are deducted from the carrying amount of the receivable.

Liquid assets

Liquide assets represent cash in hand, bank balances and deposits with terms of less than twelve months.

Overdrafts at banks are recognised as part of debts to lending institutions under current liabilities. Cash at banks and in hand is valued at nominal value.

Reserves and funds

The reserves and funds are made up of the general reserves, the allocated reserves and the allocated funds. Allocated reserves are resources to which the Board of Director has allocated a specific destination. Allocated funds are resources that are tied by third parties to particular purposes. The reserves are explained in the notes to the reserves and funds.

Provisions

A provision is recognised when the foundation has a legal or constructive obligation, arising from past events, the amount can be estimated reliably and it is probable that an outflow of resources will be required to settle the obligation. Provisions are measured at the best estimate of the amount that is necessary to settle the obligation as per the balance sheet date. Provisions are stated at the nominal value of the expenses that are expected to be required to settle the obligation.

Current liabilities

On initial recognition current liabilities are recognised at fair value. After initial recognition current liabilities are recognised at the amortised cost price, being the amount received taking into account premiums or discounts and minus transaction costs. This is usually the nominal value.

Obligations in connection with current projects

The item 'Obligations in connection with current projects' is the balance of contracts actually entered into with partner organisations (obligations) minus advance payments to these partner organisations.

Grants received in advance/Grants to be received

Many grants have a term that extends beyond a single calendar year. The difference between the advance awarded by the donor (the organisation issuing the grant) in a specific financial year and the project funds that are spent in that same year (realised grant income) is accounted for on the balance sheet as a 'Grants received in advance'. If the realised grant income amounts exceed the donor's advance, the difference is entered on the balance sheet as a receivable.

Accounting principles *continued*

Accounting principles for the statement of income and expenses

Grant income

Grant income amounts are allocated on the basis of the realised direct and indirect spending on the organisation's objective within the guidelines established in the grant decision.

Income from lottery organisations

Processing of earmarked income from lottery organisations takes place in the year in which the amount is allocated. If on the balance sheet date this is a firm commitment and relates to the current financial year without explicit repayment obligations, it is stated as a receivable and as income.

Contributions and donations

Contributions and donations are accounted for in their year of receipt. Consequently, contributions and donations received in advance are not taken into account.

Employee benefits

Benefits to be paid periodically

The benefits payable to personnel are recorded in the profit and loss account on the basis of the employment conditions.

Pension premiums

Stichting Free Press Unlimited applies the liability approach to account for all pension schemes. The premium payable during the reporting year is recorded as an expense.

The provisions of the Netherlands Pensions Act ('Pensioenwet') apply to the Dutch pension schemes and Stichting Free Press Unlimited pays compulsory, contractual or voluntary contributions to pension funds and insurance companies. The contributions are recorded as personnel costs from the date that they become payable. Prepaid contributions are reported as accrual if this results in a repayment or a reduction in future payments. Contributions that are not yet paid are included as a liability in the balance sheet.

Amortisation of intangible fixed assets and depreciation of tangible fixed assets

Intangible fixed assets and tangible fixed assets are amortized and depreciated from the date of when they are available for use, based on the estimated economic life and/or expected future useful life of the asset.

Financial income and expenses

Interest income and interest expenses

Interest income and expenses are recognized on a pro rata basis, taking account of the effective interest rate of the assets and liabilities to which they relate. In accounting for interest expenses, the recognized transaction expenses for loans received are taken into consideration.

Exchange rate differences

Exchange rate differences that arise from the settlement or translation of monetary items are recorded in the profit and loss account in the period in which they occur.

Allocation of costs

Management and administration costs, the costs of the organisation's fundraising activities and costs of various objectives have been calculated based on an apportionment formula in accordance with the revised Dutch Accounting Standards for Fundraising Institutions (Richtlijn voor de jaarverslaggeving 650, revised in 2020), as explained on page 63-64.

Balance of income and expenses

The balance of income and expenses is calculated as the income that can be allocated to the relevant financial year minus the expenses required to realise this income.

Accounting principles for the cash flow statement

The cash flow statement has been prepared using the indirect method.

The funds in the cash flow statement consist of cash and current securities. Securities are considered to be highly liquid investments.



Accounting principles *continued*

Cash flows in foreign currencies are converted at an estimated average rate. Exchange rate differences concerning finances are shown separately in the cash flow statement.

Income and expenses related to interest are included in the cash flow statement for operational activities.

Transactions which do not involve the exchange of cash resources are not included in the cash flow statement. The repayment part of lease term based on the financial lease contract is considered to be a financial activity expense, while the interest is considered to be an operational activity expense.

Notes to the consolidated balance sheet

All amounts in euro

Assets	
Intangible fixed assets	total
<i>Balance at the start of the financial year</i>	
Purchase costs	122.127
Cumulative depreciations	-98.014
Book value at the start of the financial year	24.113
<i>Changes over the course of the year</i>	
Additions to fixed assets	0
Depreciations	-20.038
Balance of changes over the course of the year	-20.038
<i>Balance at the end of the financial year</i>	
Purchase costs	122.127
Cumulative depreciations	-118.052
Book value at the end of the financial year	4.075

Tangible fixed assets required for regular operations	total	office	hardware/ software	prepaid on assets under construction	renovation
<i>Balance at the start of the financial year</i>					
Purchase costs	751.386	177.879	287.313	0	286.193
Cumulative depreciations	-656.371	-142.824	-256.015	0	-257.532
Book value at the start of the financial year	95.014	35.055	31.298	0	28.661
<i>Changes over the course of the year</i>					
Additions to fixed assets	56.705	0	17.993	38.712	0
Depreciations	-56.687	-12.518	-26.499	0	-17.670
Balance of changes over the course of the year	18	-12.518	-8.506	38.712	-17.670
<i>Balance at the end of the financial year</i>					
Purchase costs	826.238	177.879	323.454	38.712	286.193
Cumulative depreciations	-713.058	-155.342	-282.514	0	-275.202
Book value at the end of the financial year	113.180	22.537	40.940	38.712	10.991

The investments in 2023 consist mainly of laptops (replacements), redesigning the canteen incl. furniture and furthermore Q-conferencing hardware.

Notes to the consolidated balance sheet *continued*

All amounts in euro

Current assets	31/12/2023	31/12/2022
<i>Accruals</i>		
Other prepayments	93.654	133.976
Various securities	31.113	31.113
Total	124.767	165.089
<i>Accounts receivable and advances</i>		
Advances to own staff	25.352	32.384
Advances to external contractors	5.000	36.575
Pension premiums	713.789	2.315
Accrued interest	24.433	385
Current Accounts	113.845	31.324
Total	882.420	102.982
<i>Grants to be received</i>		
Dutch Postcode Lottery	900.000	900.000
Dutch Ministry of Foreign Affairs - Various projects	714.725	1.168.078
US Government	446.934	682.917
European Union	912.102	1.943.764
Anonymous donor	752.354	276.172
NUFFIC	0	22.099
Various	222.962	290.108
Total	3.949.077	5.283.138

The grant to be received from the Dutch Postcode Lottery is related to the yearly structural funding for an amount of € 900.000. The grants to be received from the Dutch Ministry of Foreign Affairs are amongst others related to the projects Radio Dabanga 4000004905 for € 412.518; Congo-Kinshasa 4000005911 for € 82.234; Western Balkan 4000003845 for € 87.707; Mozambique 4000005061 for € 25.000; Venezuela 4000006074 for € 9.161 and Pakistan 4000004526 for € 21.588. The grants to be received from US Government are mainly related to a grant from USAID for € 154.703, DRL for € 208.847 and 4 other projects. The balance of the European Union is mainly related to the projects in Somalia for € 478.672, in the MENA region for € 128.889, Safety for € 149.758 and Venezuela for € 60.000. Details of the Anonymous donor are known to Free Press Unlimited.

The grants to be received are all subject to approval from the various donors. There is no indication at this point that any of these amounts could be subject to a disapproval. All of the above receivables have a duration shorter than one year.



Notes to the consolidated balance sheet *continued*

All amounts in euro

Liquid assets	31/12/2023	31/12/2022
<i>The Netherlands</i>		
ASN Bank	2.056.513	8.285
ABN AMRO Bank	6.992.231	7.235.921
ING Bank	2.698.333	4.684.022
Cash	1.295	962
Total	11.748.373	11.929.191
<i>Abroad</i>		
Eastern Europe office	497.267	429.980
Sudd Press Limited	0	0
Total	497.267	429.980

The liquid assets are at the free disposal of the organisation. A total amount of € 1.303.155 (2022: € 638.955) in balances on USD accounts have been included and € 133.488 (2022: € 71.812) in balances on a GBP account. The total position of the bank accounts at year-end 2023 is lower mainly due to the payment of the pension premiums for 2024 at the end of the year.

The organisation does not have any significant liquidity or currency risks. In most cases, projects are pre-financed by a donor. In addition, most grant and donor contracts are drawn up in euros. For those subsidy programmes where the receipt of the funds is in a different currency, the euro equivalent is adjusted in the budget to the actual amount to be spent, immediately on receipt.

Free Press Unlimited is a supporter of banking according to the Fair Bank Guide. The Fair Bank Guide compares providers of bank accounts on the Dutch market on several sustainability themes, such as environment, human rights and animal welfare. Due to the nature and location of our activities we are however forced to also maintain accounts with banks that do not perform as good on these themes.

Notes to the consolidated balance sheet *continued*

All amounts in euro

Liabilities		
Reserves and funds	31/12/2023	31/12/2022
<i>Continuity reserve</i>		
Balance as of January 1	2.533.304	2.599.676
Appropriation of reserve	-570.367	-66.372
Balance as of December 31	1.962.937	2.533.304
<i>Allocated funds DPL</i>		
Balance as of January 1	4.000.000	0
Appropriation of funds	-708.154	4.000.000
Balance as of December 31	3.291.846	4.000.000
<i>Security fund</i>		
Balance as of January 1	18.957	23.957
Contributions	0	0
Spent on objective	-15.000	-5.000
Balance as of December 31	3.957	18.957
<i>Other reserve office Eastern Europe</i>		
Balance as of January 1	-108.141	-80.746
Appropriation of reserve	18.314	-27.395
Balance as of December 31	-89.827	-108.141

As a result of an extra contribution which FPU received just before year-end 2022 from the Dutch Postcode Lottery (DPL) an amount of € 4.000.000 was allocated to a new created allocated continuity fund ("bestemmingsfonds"). In 2023 this fund is used to finance € 708.154 for obligations and activities in line with the general conditions set by DPL. The remaining balance of the operating income for 2023 will be deducted from the continuity reserve, bringing it to 56% of one year's operating expense (2022: 77%). This is of course not a desired outcome and for the coming years we will do our utmost best to bring the continuity reserve back on the minimum level of at least 70%.

Policy in relation to the continuity reserve

The Supervisory Board and the board have agreed to a reservation policy to ensure the continuity of the organisation. The reserve required for this is set equal to one year of operating costs and therefore more than meets the CBF regulations (max. 1.5 years). This reserve is accounted for as a continuity reserve but relates to freely disposable capital. With the reserve, a financial loss can be absorbed without an immediate danger to the continuity or the fulfilment of obligations already entered into. The operating costs of Free Press Unlimited in one year are set at € 3,5 million for the financial year 2023. It has been agreed that, depending on the size of the organisation, the reserve is at least 70 percent and at most 150 percent of € 3,5 million.

Notes to the consolidated balance sheet *continued*

All amounts in euro

Provisions	31/12/2023	31/12/2022
Balance as of January 1	0	0
Allocated	0	0
Balance as of December 31	0	0

This provision was recognized in 2020 as it was probable that an outflow of resources would be required to settle obligations that are a result of financial audits initiated by governmental donors. Since there are currently no such audits with these qualifications no allocations were deemed necessary.

Current Liabilities	31/12/2023	31/12/2022
Obligations in connection with current projects	1.962.766	982.620
Payable to suppliers	408.704	481.978
Reserves for holiday allowances	179.847	178.173
Provisions for statutory leave entitlements	170.651	174.105
Current Accounts	0	59.349
Other short-term liabilities	133.678	134.865
Taxes and social premiums	138.142	123.908
Total	2.993.788	2.135.000

The item 'Obligations in connection with current projects' includes an amount of € 163.843 (2022: € 197.677) charged against the balance of our office in Eastern Europe.

Grants received in advance or to be returned	31/12/2023	31/12/2022
Dutch Postcode Lottery - Various projects	79.108	600.328
Dutch Ministry of Foreign Affairs - Various projects	4.703.793	6.429.306
European Union	3.747.837	1.571.129
SIDA	306.621	491.135
US Government	19.016	0
UK Government	23.902	0
Open Society Foundation	0	34.228
Various	276.180	442.960
Total	9.156.457	9.569.086



Notes to the consolidated balance sheet *continued*

All amounts in euro

The grant received in advance from the Dutch Postcode Lottery consists of the project 'A Safer World for the Truth' for € 79.108 (2022: € 564.296). The full amount for the entire project duration was received at the end of 2019. The grants received in advance from the Dutch Ministry of Foreign Affairs are related to the projects 4000006310 for an amount of € 3.248.474; Safety of Voices 4000006253 for € 784.430; Somalia 4000004237 for € 103.694; Western Balkan 4000005430 for € 147.119 and another 6 projects. The grants received in advance per 31/12/2023 from the European Union are mainly related to a project in Bangladesh for € 437.294, to a project in Africa for € 683.910, to a Safety project in the EU for € 363.536, to a project in the MENA region for € 357.794, to a project in South-America for € 1.294.218 and 3 other projects. SIDA's grants received in advance relate to Syria (€ 263.331) and Radio Dabanga (€ 43,290).

The grants received in advance are all subject to approval from the various donors. There is no indication at this point that any of these amounts could be subject to a disapproval. All of the above receivables have a duration shorter than one year.

Financial obligations that are not included on the balance sheet

Free Press Unlimited entered into a rental agreement for an office space and 5 parking spaces at Weesperstraat 3-5 in Amsterdam. The agreement was extended for another five years on October 1, 2023 till October 2028. The rent for 2024 is € 177.915 per year. A bank guarantee of € 44.383 has been issued for this agreement.

In June 2019 an operational lease contract for a multifunctional copier was entered for six years. The annual costs amount to € 9.451 with additional charges for additional consumption.

When Radio Dabanga was still a project of Free Press Unlimited, FPU has signed a lease for office space in Amsterdam. The lease was formed on 1 March 2020 and has a duration of 5 years. The rent for 2024 is € 77.941 per year. A deposit of € 16.453 has been provided for this lease.

FPU has signed an MoU with Dabanga (SDF) in April 2023. It contains the following obligation for FPU towards Dabanga: FPU will support SDF up to a total gross amount of € 150.000 in case SDF is threatened in its existence due to accumulated rights of any of the employees who have been transferred from FPU to Dabanga as per 1 October 2021.

Our office in Eastern Europe entered into a rental agreement for an office space in the Czech Republic for an indefinite period from 1 April 2019. The notice period for ending the agreement is six months. The rent for 2024 is € 35.000 per year.

As of the balance sheet date, the foundation has entered into investment commitments for financial year 2024 amounting to € 32.574.

Notes to the consolidated statement of income and expenses

All amounts in euro

Income	2023	budget 2023	2022
<i>Income from government grants</i>			
Anonymous donor - Central America	750.701	600.000	264.835
Anonymous donors - GNFD	2.529.373	3.000.000	0
DRL - TOTEM	0	0	152.153
Dutch Min. of Foreign Affairs - Safety for Media Professionals	1.965.570	2.000.000	1.947.609
Dutch Min. of Foreign Affairs - VIMES	0	0	541.690
Embassy of the Netherlands - Congo-Kinshasa	308.255	295.000	569.981
Embassy of the Netherlands - Costa Rica	362.507	310.000	347.773
Embassy of the Netherlands - Mozambique	25.929	40.000	94.627
Embassy of the Netherlands - Nigeria	0	0	23.393
Embassy of the Netherlands - Pakistan	396.764	380.000	408.877
Embassy of the Netherlands - Western Balkan	427.857	885.000	432.277
European Union - C.A.R.	0	0	38.493
European Union - COVID-19 Response Africa	0	0	-87.670
European Union - MENA	398.520	540.000	141.904
European Union - Safety	168.932	430.000	148.993
Department of State	33.808	0	0
Various governments - Bangladesh	412.985	920.000	176.785
Various governments - Great Lakes	581.372	840.000	667.759
Various governments - Mali	9.927	0	240.921
Various governments - Radio Dabanga	1.694.708	2.455.000	1.428.367
Various governments - Radio Tamazuj	979.874	1.295.000	1.190.896
Various governments - Eurasia	2.902.833	1.270.000	3.231.414
Various governments - Somalia	1.228.786	845.000	293.696
Various governments - Syria	1.763.104	2.045.000	1.806.765
Various governments - Venezuela	211.676	840.000	421.206
Various projects	815.315	800.000	222.429
	17.968.796	19.790.000	14.705.171
<i>Income from lottery organisations</i>			
Dutch Postcode Lottery – Structural funding	900.000	900.000	900.000
Dutch Postcode Lottery – Extra contribution	0	0	4.000.000
<i>Dutch Postcode Lottery (additional project contribution)</i>			
Dutch Postcode Lottery – A Safer World for the Truth	485.188	570.000	1.065.430
Dutch Postcode Lottery – Mind the Children	36.032	45.000	517.045
	1.421.220	1.515.000	6.482.475

Notes to the consolidated statement of income and expenses *continued*

All amounts in euro

Income	2023	budget 2023	2022
<i>Income from other non-profit organisations</i>			
Various organisations - Media Lifeline Ukraine	392.554	585.000	776.129
FORD Foundation	5.936	0	0
NUFFIC - Ethiopia	106.396	135.000	17.409
Various foundations - Eurasia	0	0	41.523
Various projects / unearmarked	258.589	0	321.527
	763.474	720.000	1.156.588
<i>Income from companies</i>			
Various contributions Publeaks	30.445	60.000	34.561
Various	70.195	200.000	37.500
	100.640	260.000	72.061
Contributions from private donors	192.328	200.000	395.380
Total generated income	20.446.459	22.485.000	22.811.675

Explanation regarding the differences

Free Press Unlimited has been active in fundraising throughout the year. As a result, subsidies may be awarded throughout the year. However, the budget is drawn up and approved in fall of the preceding year, meaning that the organisation includes an assumption regarding the expected income. Total income was almost € 2 million lower than budgeted which is caused by less income from government grants. Main projects with a lower income were GNFD (€ 1 million), Safety, Syria, Bangladesh, Great Lakes, Venezuela, Radio Dabanga, MENA and Western Balkan. Some of these projects had a much lower income than budgeted because of a diverse set of reasons but are mainly related to delays in implementation due to capacity problems or a worsened situation in the country. On the other hand our several projects related to Eurasia showed much higher income than budgeted due to the intensified attention for the area since the start of the war in Ukraine.

Almost all income raised is programme-related and is incidental. The structural contribution from the Dutch Postcode Lottery and income from private individuals are the only gifts which are not earmarked, jointly 7.0% (2022: 7.8%) of the total income raised. These funds are used in part to restore the continuity reserve to its required level. The funds were also used to cover a major part of our Knowledge & Quality.

Contributions from private donors

Contributions from private donors consists mainly of donations and gifts, only an amount of € 1.049 was related to a legate.

Notes to the consolidated statement of income and expenses *continued*

All amounts in euro

Expenses	2023	budget 2023	2022
<i>Spent on the organisation's objective (not including the allocated costs of Free Press Unlimited's own organisation)</i>			
A Safer World for the Truth	452.776	326.856	1.034.551
Bangladesh	101.537	591.689	41.558
C.A.R.	0	0	18.553
Central America	1.034.303	1.438.761	836.306
Congo-Kinshasa	235.221	198.748	502.150
COVID-19 Response Africa	0	0	-166.247
Great Lakes	479.978	699.676	603.393
Good News for Democracy	2.420.102	2.752.671	0
Safety for Media Professionals / Reports Respond / Legal Fund	1.588.463	1.749.427	1.597.767
Mali	0	0	180.113
Media Lifeline Ukraine	323.260	522.970	727.262
MENA	288.227	401.300	51.436
Mind the Children	14.274	6.504	463.569
Pakistan	277.339	264.235	296.723
Eurasia	2.576.279	995.449	2.221.700
Somalia	1.002.974	504.204	196.702
South Sudan / Radio Tamazuj	907.945	1.196.000	1.067.338
Sudan / Radio Dabanga (4000004905)	668.027	580.000	448.686
Sudan / Radio Dabanga (other donors)	938.935	1.790.000	910.643
Syria	1.360.619	1.545.000	1.364.086
TOTEM	0	0	69.840
VIMES	0	0	475.209
Western Balkan	292.130	697.433	334.043
Various projects	721.296	971.495	353.684
	15.683.682	17.232.418	13.629.065
Allocated costs of own organisation	5.990.378	5.237.582	5.229.899
Total expenses	21.674.060	22.470.000	18.858.964

In total an amount of € 1.074.610 (2022: € 484.882) related to subgrants has been de-obligated in 2023.

Remuneration of the members of the Board of Directors & Supervisory Board

All amounts in euro

Stichting Free Press Unlimited falls within the scope of the Dutch Standardisation of Top Incomes Act (Wet normering topinkomens), which came into force on 1 January 2013. In 2023, the applicable remuneration maximum for Free Press Unlimited was € 205.000. This is the maximum for the sector of Development organisations (Ontwikkelingssamenwerking). The remuneration policy is explained below and in the Report of the Board of Directors in the 2023 Annual Report. These notes also show that the members of Free Press Unlimited's Board of Supervisors are not reimbursed for their activities.

Table 1a. Senior Executives

Details for 2023	Kronenburg, R.C.E. (Ruth)
Details of position	Executive Director
Start and end of position in 2023	01/01-31/12
Part-time factor in FTE	1,0
Employment contract	Yes
Remuneration	
Remuneration plus taxable expense allowances	128.159
Remuneration payable in the future	16.570
Subtotal	144.729
Individual remuneration cap	205.000
Less: unduly paid	Not applicable
Total remuneration	144.729
Reason why maximum may or may not be exceeded	Not applicable
Notes to unduly paid amounts	Not applicable
Basic Score for Director roles (BSD-points)*	485



Remuneration of the members of the Board of Directors & Supervisory Board *continued*

All amounts in euro

Details for 2022	Kronenburg, R.C.E. (Ruth)	Willems, L.A.M. (Leon)
Details of position	Executive Director	Director of Policy and Programmes
Start and end of position in 2022	01/01-31/12	01/01-01/04
Part-time factor in FTE	1,0	1,0
Employment contract	Yes	Yes
Remuneration plus taxable expense allowances	114.250	27.553
Remuneration payable in the future	15.056	3.641
Subtotal	129.306	31.194
Individual remuneration cap	199.000	49.750
Total remuneration	129.306	31.194
Basic Score for Director roles (BSD-points)*	470	N/A

* The Basic Score for Director roles needs to be determined as a result of the "Regulation for remuneration of directors of charitable organisations". This arrangement regulates remuneration for directors with a points system, the Basic Score for Director roles (BSD-points). The BSD-points are awarded on the basis of several quantitative and qualitative characteristics of the charitable organisation, classified in three main criteria: the size, complexity and organisational context. The score is approved annually by the Supervisory Board and assessed by the Central Fundraising Office (CBF). The Supervisory Board still needs to approve the 2023 BSD score.



Remuneration of the members of the Board of Directors & Supervisory Board *continued*

All amounts in euro

Table 1d*. Senior supervisory roles with remuneration of €1.900 or less (per 2023)

Position	Name
Chairperson Supervisory Board	Paul Hofstra
Member Supervisory Board	Herman Verbeek
Member Superv. Board/ Chair Financial Audit Comm.	Arnoud Kuijpers
Member Supervisory Board	Irene de Bel
Member Supervisory Board	Hennah Draaibaar

* Tables 1b and 1c are not applicable to our financial report.

Staffing ratios

At the end of 2023 Free Press Unlimited employed the equivalent of 77.6 FTE (2022: 69.2 FTE). 66.8 FTE are employed by Stichting Free Press Unlimited and 10.8 FTE by our Eastern Europe office.

On average in 2023 Free Press Unlimited employed the equivalent of 77.1 FTE of which 66.3 FTE were employed in The Netherlands and 10.8 FTE abroad.

In 2023 FPU was faced with a large number of maternity leave (8) of which the majority was difficult to replace on short notice. Next to this we also encountered some long term sicknesses.

This includes for around 50% permanent and 50% temporary employment contracts, which is a similar ratio as in 2022. For further details, see the Report of the Board of Directors in the 2023 Annual Report.

Specification and allocation of costs according to category

All amounts in euro

	Spend on objective Media support	Acquisition of grants	costs of management and accounting	Total 2023	Budget 2023	Total 2022
Grants for partner organisations/ own activities	15.617.330	47.683	18.669	15.683.682	17.232.418	13.629.132
Communication costs	154.069	21.205	17.406	192.681	193.911	161.780
Employee costs	4.038.569	555.836	456.263	5.050.668	4.325.176	4.364.328
Housing costs	207.164	28.512	23.405	259.082	208.888	268.289
Office and general costs	340.163	46.817	38.430	425.410	422.899	357.971
Depreciations	50.006	6.882	5.649	62.538	86.708	77.465
Total	20.407.302	706.935	559.823	21.674.060	22.470.000	18.858.964

As prescribed in the Guideline 650 costs are allocated to three categories:

1. Spent on objective: Access to information via local media support

In total an amount of € 20.4 million, which is 94.1% of our total expenses, is allocated to FPU's prime objective and for the majority related to direct support costs via subgrants to Media organisations for core support, emergency support costs, studio equipment, TV/Radio Airtime shortwave, satellite airtime etc. Furthermore in this total amount the employee costs for FPU employees are allocated based on time spent contributing to our objective. This entails, for example, hours spent on investigations, training for media professionals, advise and coaching on organisational development, monitoring and evaluation. The non-directly attributable expenses such as Housing costs, office and general costs and depreciation costs of our assets are allocated for 80.0% to this category. This means that on average over the whole organisation every hour spent by an employee of FPU +/- 50 minutes is directly contributing to the objective.

2. Acquisition of grants

In total an amount of € 706.000 (3.3% of the total expenses) is allocated to the acquisition of grants. This amount is a total of direct attributable expenses such as travel costs to visit (potential) institutional donors, contributions to branch organisations, such as CBF, Partos and international networks. Furthermore in this total amount employee costs for FPU employees are allocated based on time spent related to the acquisition of funds, which is not only time spent by our fundraising department. This entails, for example, hours spent on administrative activities related to donor regulations or requirements, writing proposals, meeting with donors etc. The non-directly attributable expenses such as Housing costs, office and general costs and depreciation costs of our assets are allocated for 11.0% to this category. This means that on average over the whole organisation, every hour spent by an employee of FPU +/- 7 minutes are spent to acquire funds for FPU's main objective: access to information via local media support.



Specification and allocation of costs according to category *continued*

All amounts in euro

3. Costs of management and accounting

In total an amount of € 560.000 (2.6% of the total expenses) is allocated to the costs of management and accounting. This amount is a total of direct attributable expenses such as travel costs to visit media organisations, subscriptions, IT costs, costs related to accounting software and project management systems, organisational audit costs etc. Furthermore in this total amount employee costs for FPU employees are allocated based on time spent related to management and accounting. This entails, for example, hours spent on writing time sheets, financial reporting for donors, processing of invoices, review of financial reports related to subgrants for media organisations etc. The non-directly attributable expenses such as Housing costs, office and general costs and depreciation costs of our assets are allocated for 9.0% to this category. This means that on average over the whole organisation, every hour spent by an employee of FPU +/- 5 minutes are spent to activities related to management and accounting.



Specification and allocation of costs according to category *continued*

All amounts in euro

The above mentioned percentages to allocate the non-directly attributable expenses are based on the number of total staff hours per category:

	2023	2022
Media support	80,0%	80,5%
Acquisition of government grants	11,0%	9,1%
Management & accounting	9,0%	10,4%
	100,0%	100,0%

Employee costs as shown above can be subdivided into:

	Total 2023	Budget 2023	Total 2022
Salary costs	3.670.640	3.157.430	3.186.011
Social security contributions	643.784	572.690	577.874
Pension premiums	502.781	442.725	446.733
Other staff costs	233.463	152.331	153.710
	5.050.668	4.325.176	4.364.328

Employee costs before allocation indirect cost coverage:

	Total 2023	Total 2022
Salary costs	4.503.329	3.931.392
Social security contributions	789.828	713.070
Pension premiums	616.837	551.248
Other staff costs	286.424	189.671
	6.196.418	5.385.381



Separate annual accounts of Stichting Free Press Unlimited

Balance sheet as of 31 December 2023

All amounts in euro, after appropriation of result

Assets	31/12/2023	31/12/2022
Fixed Assets		
Intangible fixed assets		
Website	4.075	24.113
Tangible fixed assets		
Renovation	10.991	28.660
Office furniture and equipment	22.537	35.055
Hardware and software	40.940	31.298
Prepaid on assets under construction	38.712	0
Total tangible fixed assets	113.180	95.014
Total fixed assets	117.255	119.127
Current assets		
Accruals	86.512	150.268
Accounts receivable and advances	882.420	162.331
Receivables from group entity	343.509	231.884
Grants to be received	3.949.077	5.283.138
Total current assets	5.261.517	5.827.621
Liquid assets		
The Netherlands	11.748.373	11.929.191
Abroad	0	0
Total liquid assets	11.748.373	11.929.191
Total assets	17.127.145	17.875.939



Separate annual accounts of Stichting Free Press Unlimited

Balance sheet as of 31 December 2023 *continued*

All amounts in euro, after appropriation of result

Liabilities	31/12/2023	31/12/2022
Reserves and funds		
Continuity reserve	1.873.110	2.425.163
Allocated funds DPL	3.291.846	4.000.000
Security fund	3.957	18.957
Total reserves and funds	5.168.913	6.444.120
Provisions	0	0
Current liabilities		
Payables related to staff	488.640	302.081
Payable to suppliers	406.251	478.924
Other short-term liabilities	107.961	296.786
Obligations related to current projects	1.798.923	784.944
Grants received in advance	9.156.457	9.569.086
Total current liabilities	11.958.232	11.431.820
Total liabilities	17.127.145	17.875.940



Statement of income and expense

All amounts in euro

	2023	budget 2023	2022
Total income	20.446.459	22.485.000	22.811.675
Expenditure			
Media support programme	20.399.852	21.034.222	17.781.008
Cost of income generation	711.027	802.426	526.123
Management and accounting costs	563.182	633.352	551.834
Total expenditure	21.674.060	22.470.000	18.858.964
Result excluding financial gains and losses	-1.227.602	15.000	3.952.711
Interest expense	-142	-15.000	-8.580
Interest income	22.293	0	385
Currency exchange results	-69.757	0	-43.283
Extraordinary gains and losses	0	0	0
Financial gains and losses	-47.605	-15.000	-51.478
Balance of income and expenses	-1.275.207	0	3.901.233

Accounting principles

Accounting principles for the separate annual accounts

General

The Annual Accounts have been prepared in accordance with Dutch Guideline for annual reporting 650 for Fundraising Organisations (Richtlijn voor de jaarverslaggeving 650, revised 2020). These guidelines are in line with international standards, general guidelines and the guidelines of the CBF.

The separate annual accounts do not include the consolidated figures of our office in Eastern Europe. The accounting principles for the separate annual accounts are the same as for the consolidated annual accounts. Accordingly, see the notes to the consolidated annual accounts except as otherwise specified below.

Consolidation

The accounting principles regarding the consolidation are set out in the accounting principles to the consolidated annual accounts [on page 47]. The consolidated result and equity are not identical to the corresponding figures as presented in the separate annual accounts. Although Stichting Free Press Unlimited holds no equity interest in the office in Eastern Europe, it can exercise control over it. For this reason Eastern Europe's result and equity are included in the consolidated annual accounts of Stichting Free Press Unlimited, but not in the separate annual accounts. This is specified in the notes to the separate annual accounts.

Notes to the separate annual accounts

Receivables from group entity

Regarding the receivables from group entities a provision of € 89.827 (2022: € 108.141) has been accounted for.

Equity

Reserves and funds	31/12/2023	31/12/2022
<i>Continuity reserve</i>		
Balance as of January 1	2.425.163	2.518.930
Appropriation of reserve	-552.053	-93.767
Balance as of December 31	1.873.110	2.425.163

Reconciliation of consolidated- and separate reserves and funds

	31/12/2023	31/12/2022
Consolidated reserves and funds	5.168.913	6.444.120
Elimination of other reserve office Eastern Europe	89.827	108.141
Provision to receivables from office Eastern Europe	-89.827	-108.141
Separate reserves and funds	5.168.913	6.444.120

INDEPENDENT AUDITOR'S REPORT

To: The Supervisory Board and Management Board of Stichting Free Press Unlimited

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

Our opinion

We have audited the financial report 2023 of Stichting Free Press Unlimited based in Amsterdam, the Netherlands.

In our opinion the accompanying financial report give a true and fair view of the financial position of Stichting Free Press Unlimited as at 31 December 2023, and of its result for 2023 in accordance with the 'RJ-Richtlijn 650 Fondsenwervende organisaties' ('Guideline for annual reporting 650 'Fundraising organisations' of the Dutch Accounting Standards Board) and the Policy rules implementation of the Standards for Remuneration Act (WNT).

The financial report comprise:

- 4 the consolidated and company balance sheet as at 31 December 2023;
- 5 the consolidated and company statement of income and expense for 2023; and
- 6 the notes comprising a summary of the accounting policies and other explanatory information.

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing and the Audit Protocol WNT 2023. Our responsibilities under those standards are further described in the 'Our responsibilities for the audit of the financial report' section of our report.

We are independent of Stichting Free Press Unlimited in accordance with 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.

Information in support of our opinion

We designed our audit procedures in the context of our audit of the financial report as a whole and in forming our opinion thereon. The following information in support of our opinion was addressed in this context, and we do not provide a separate opinion or conclusion on these matters.

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Audit approach fraud risks

We identified and estimated risks of material misstatement of the financial report due to fraud. During our audit, we obtained an understanding of the organisation and its environment, the components of the internal control system, including the risk assessment process and the way in which management responds to fraud risks and the way in which the Supervisory Board exercises supervision, as well as the results thereof.

We evaluated the design and relevant aspects of the internal control measures and, in particular, the fraud risk analysis. We evaluated the design and existence of the internal control measures designed to mitigate fraud risks.

As part of our fraud risk identification process, we considered fraud risk factors related to fraudulent financial reporting, improper appropriation of assets, and corruption and bribery. We evaluated whether these factors indicate that a risk of material misstatement due to fraud is present.

We also obtained a general understanding of the laws and regulations applicable for the entity by, among other things, making inquiries of management and those charged with governance and taking note of relevant minutes. To the extent relevant, we obtained audit evidence about compliance with the provisions of those laws and regulations that are usually considered to have a direct impact on the financial report. For laws and regulations that do not have a direct effect on the financial report, our responsibility is more limited.

Partly based on the above, we have identified the following fraud risks and have outlined our procedures related to them:

1. Management override of controls

Based on the general procedures described above and the risk assumed in the auditing standards all organisations, we identified a fraud risk with respect to management override of controls.

Our work included among others the following:

- We evaluated the design and existence of internal control measures relevant to this risk;
- Based on our risk criteria, we performed various substantive procedures including verification of higher-risk financial transactions;
- We performed audit procedures with respect to significant management estimates and significant transactions outside the ordinary course of business.

Based on our risk criteria we performed specific substantive procedures. Among other things, we performed specific audit procedures with regard to testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of financial report, revenue recognition and significant transactions outside the entity's normal course of business. We also performed other relevant procedures.

These procedures did not lead to indications for fraud or suspicions of fraud with respect to management override of controls.

2. Revenue recognition

Based on the general procedures described above and the assumed risk in the auditing standards for all organisations, we have identified a fraud risk with respect to revenue recognition.

With respect to revenue recognition, we recognize the risk that management may overstate revenues. This risk focuses on recognizing income from grants in the financial year for which the directly attributable expenditure is not eligible.

Our work included among others the following:

- We evaluated the design and existence of internal control measures relevant to this risk;
- Based on our risk criteria, we performed various substantive procedures including verification of records of higher-risk financial transactions;
- We have determined that the grant income recognized corresponds to the grant commitments, decisions and/or agreements;
- We have determined that project expenditure has been incurred for the eligible activities and recognized on the correct projects. Furthermore we have established that the expenditure is in accordance with the relevant grant conditions;
- We have established that the internal policies and -procedures as laid down by the organisation were followed;
- We have established that the allocation of organisational- and personnel costs to the projects is applied in accordance with the organisation's accounting principles and is in accordance with relevant grant conditions;
- We have determined that the balance sheet items relating to the recognized grant income and directly attributable expenditure have been properly accounted for, whereby grant contributions received in advance and grant contributions to be received are accounted for in accordance with the instalments received and expenditure incurred, in accordance with the relevant grant conditions and accounting policies of the organisation.

Our work did not reveal any specific indications of fraud or suspicions of fraud with respect to the accuracy of the revenue recognition.

3. Fraud risk due to activities being carried out in countries with higher risk of corruption

The activities of the organisation take place in countries with a high risk of corruption as identified by the European Commission. As a result, corruption risk (funds could be spent illegally) has been identified as a fraud risk.

The procedures performed with regards to the risk in revenue recognition are also applicable in mitigating this risk. Additionally our work included among others the following:

- We have established that the internal policies and -procedures regarding selection, monitoring and evaluation of (the activities of) implementing partners laid down by the organisation were followed;

Our work did not reveal any specific indications of fraud or suspicions of fraud with respect to the risk due to activities being carried out in countries with higher risk of corruption.

Based on our risk analysis, we have not identified any other material fraud risks.

We included an element of unpredictability into our audit. We also assessed the outcome of other audit procedures and considered whether there were any findings indicating fraud or non-compliance with laws and regulations.

We reviewed available information and requested information from those charged with governance.

The procedures we performed did not result in any specific findings. We have not received any indications of fraud that could lead to a material misstatement.

Audit approach going concern

Management has prepared the financial report based on the going concern of the activities.

We have evaluated this going concern assumption by among other things:

- considering whether the going concern assessment of the board contains all relevant information obtained during our audit and questioning the board on the most important principles and assumptions;
- assessing whether the board has identified events or circumstances that may cast reasonable doubt on the entity's ability to continue as a going concern;
- obtaining information from the board about its knowledge of going concern risks after the period of the going concern assessment performed by the board;

The results of our risk assessment procedures did not give rise to the need for additional audit procedures on the going concern assessment.

Compliance with rule against overlapping pursuant to the WNT not audited

In accordance with the Audit Protocol WNT 2023 we have not audited the rule against overlapping as referred to in Section 1.6a of the WNT and Section 5(1)(n) and (o) of the WNT Implementing Regulations. This means that we have not audited whether an executive senior official exceeds the norm as a result of any positions as executive senior official at other institutions subject to the WNT, and whether the explanation required in this context is correct and complete.

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

The annual report contains other information, in addition to the financial report and our auditor's report thereon.

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

- is consistent with the financial report and does not contain material misstatements;
- contains all the information regarding the management board's report as required by 'RJ-Richtlijn 650 Fondsenwervende organisaties' ('Guideline for annual reporting 650 'Fundraising organisations')

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

By performing these procedures, we comply with the requirements of 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 report.

Management is responsible for the preparation of the management board's report in accordance with 'RJ-Richtlijn 650 Fondsenwervende organisaties' ('Guideline for annual reporting 650 'Fundraising organisations').

C. Description of responsibilities regarding the financial report

Responsibilities of management and the Supervisory Board for the financial report

Management is responsible for the preparation and fair presentation of the financial report in accordance with 'RJ-Richtlijn 650 Fondsenwervende organisaties' ('Guideline for annual reporting 650 'Fundraising organisations' of the Dutch Accounting Standards Board) and the Policy rules implementation of the Standards for Remuneration Act (WNT). Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the financial report that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial report, management is responsible for assessing the organisation's ability to continue as a going concern. Based on the financial reporting framework mentioned, management should prepare the financial report using the going concern basis of accounting unless management either intends to liquidate the organisation 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 organisation's ability to continue as a going concern in the financial report.

The Supervisory Board is responsible for overseeing the organisation's financial reporting process

Our responsibilities for the audit of the financial report

Our objective is to plan and perform the audit assignment 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 report. 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 report, 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 entity'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 entity'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 report 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 an organisation to cease to continue as a going concern;
- Evaluating the overall presentation, structure and content of the financial report, including the disclosures; and
- Evaluating whether the financial report represent the underlying transactions and events in a manner that achieves fair presentation.

Because we are ultimately responsible for the opinion, we are also responsible for directing, supervising and performing the group audit. In this respect we have determined the nature and extent of the audit procedures to be carried out for group entities. Decisive were the size and/or the risk profile of the group entities or operations. On this basis, we selected group entities for which an audit or review had to be carried out on the complete set of financial information or specific items.

We communicate with the Supervisory Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

Delft, 27 May 2024

Newtone advies en accountancy

Signed

A. Duran AA

Free Press Unlimited works to ensure that independent news and information are and remain available to people across the globe. Particularly in countries where there is little to no press freedom.

Colophon

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