

Free Press Unlimited annual report 2022



PEOPLE DESERVE TO KNOW

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Foreword

In 2022 we encountered a new set of complex political and socio-economic challenges. Besides the massive impact that the war in Ukraine has had on global geopolitics, including spiralling energy and food prices, we have also noticed an increase in conflicts, authoritarianism and dissatisfied citizens in other parts of the world. All these factors have a negative effect on press freedom, which has been declining for the past 17 years around the world, including in democratic countries and EU member states. In other countries such as Myanmar, Belarus, Nicaragua and Afghanistan, political oppression - including extreme violence against civil society members and journalists - has had an alarming effect on press freedom. Free Press Unlimited has been able to adjust to these ever-changing circumstances and environments and to support our partners in the best way possible. At the same time, Free Press Unlimited itself was experiencing changes.

New leadership structure

After 10 years as co-director of the organisation, Leon Willems stepped down as director to become the senior advisor for international partnerships and I took over the role of executive director of Free Press Unlimited in April 2022. It is my pleasure to continue the successful

course of the organisation while also implementing a new strategy leading to the innovation needed in today's turbulent times for press freedom. This is necessary to arm ourselves against the erosion of press freedom as a human right. We must have room to innovate because this is where our strength lies as an organisation.

After the invasion, thousands of journalists became war reporters overnight. These media professionals continue to amaze us with their resilience and perseverance in continuing to provide the public with reliable news.

Ukraine

The consequences of the Russian invasion of Ukraine have naturally taken top priority for us this year. Days after the war broke out, we set up Media Lifeline Ukraine (MLU). Through MLU we were able to help thousands of journalists in Ukraine and keep several media outlets afloat. After the invasion, thousands of journalists became war reporters overnight. These media professionals continue to amaze us with their resilience and perseverance in continuing to provide the public with reliable news.

Meanwhile, the restrictions imposed on journalists and independent media in Russia made it almost impossible for them to do their work and as a result Free Press Unlimited also helped many Russian media professionals to evacuate. Many of them continue to work from abroad to ensure audiences back home still have access to reliable and independent information.

Because of these developments in Ukraine, we have seen an influx of exile media hubs from which journalists continue their work as best as they can. For example, many Ukrainian journalists have found a secure working environment at our exile media hub in the Polish capital Warsaw from where they support media that are still operating in Ukraine.



Free Press Unlimited executive director Ruth Kronenburg receiving the special Tegel.

Disinformation war

Using news as a weapon by circulating disinformation has never been as widespread as during the Covid pandemic and, more recently, the war in Ukraine. In the latter case, the war does not only take place on the battlefield, but also online and especially on social media platforms. Experts say we should have seen this coming, as the invasion by Russia was preceded by an intense online disinformation war. Independent media are the only remedy against this (dis)information war and, together with our partners, we are working hard to fight this.

In addition to politically motivated attacks on press freedom, the media landscape has undergone profound changes and continues to do so as a result of technologies developed by companies such as Meta and Google. While technology and digitalisation can provide an opportunity for inclusive dialogue, accountability and evidence-based advocacy, they also pose challenges when it comes to safeguarding human rights and fundamental freedoms both online and offline. This is why we advocate continuously on this topic, to get it higher on the agenda of policy-makers and to push for better regulation which will lead to more accountability.

Recognition for our work

Over the last 10 years, Free Press Unlimited has been able to offer support to hundreds of media initiatives and thousands of journalists in distress globally. We advocate for a more structured, unified approach towards press freedom as a cornerstone of a functioning democracy. In May 2022, Free Press Unlimited received a 'Tegel', the most prestigious award for journalism in the Netherlands. The special 'Tegel' was awarded to Free Press Unlimited for our many years of work in the field of press freedom.

According to the jury of the Tegel organisation, the circumstances in which journalism finds itself operating at present are such that this tribute is merited. Free Press Unlimited very much appreciates this recognition of the work we do, together with hundreds of partners all over the world, and feel strengthened to continue our fight for press freedom.

Focus on safety

Ever since 2020 we have seen, in rapid succession, worldwide crises impacting on press freedom and access to reliable information. The first was the global Covid pandemic and the latest is the invasion of Ukraine. This

has demanded a lot of our attention but we have not forgotten other parts of the world such as Syria, the Central African Republic and Pakistan where we remain active. The continued pressure and (online) attacks on journalists worldwide have made us keep our focus on journalists' safety. These attacks come in many forms: imprisonment, illegitimate lawsuits, online violence and physical abuse.

Our emergency fund Reporters Respond has worked very hard to support journalists in distress worldwide. In 2022 the fund was able to support 2,322 journalists and fixers, more than double the number in 2021. We are therefore very grateful that we have received new financial support for this from the EU and the Dutch Foreign Affairs Ministry.

Impunity

Impunity also remained an important topic in 2022. Our project A Safer World For The Truth advocated for justice in the investigations of 14 cold cases of murdered journalists. In September 2022, the closing hearing of the first ever People's Tribunal on the Murder of Journalists took place, a collaborative effort by Free Press Unlimited, Reporters Without Borders and the Committee to Protect Journalists. The People's Tribunal gathered 50 witness testimonies and was watched by an audience of 24,000. The evidence collected by our investigators was requested by many international bodies, including the United Nations Human Rights Office investigating in Sri Lanka.

Reliable information essential

One thing the war in Ukraine has made clear is that reliable and relevant information is essential to all of us. It became obvious that freedom of the press and the safety of journalists are no longer something we

can take for granted, anywhere in the world. In the year under review we continued to protect journalists and advocate for press freedom. Wherever the media and civil society are silenced by authoritarian regimes, we are there to support them and, if necessary, help revive them. And in the years to come, we will continue to look for innovative ways to ensure independent media remain resilient and viable, so that they can continue to fulfil their indispensable role for society.



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, how can a person make autonomous decisions? 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 local 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 2022

Highlights

Total income

€22,811,675

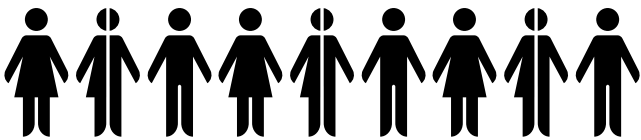
Spent on the organisation's objective

€21,782,064

Acquisition, Management & Accounting

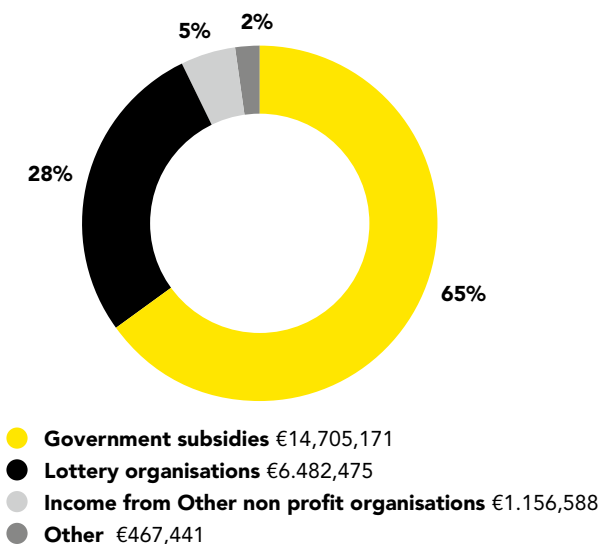
€1,133,378

Employees

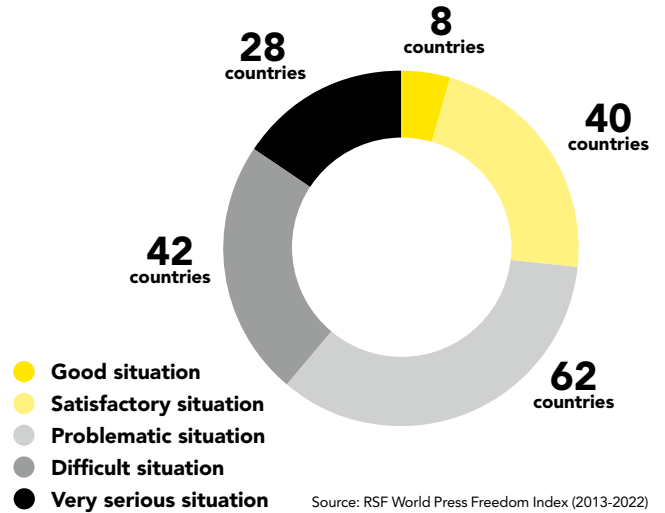


66 (69.2 FTE)

Our income



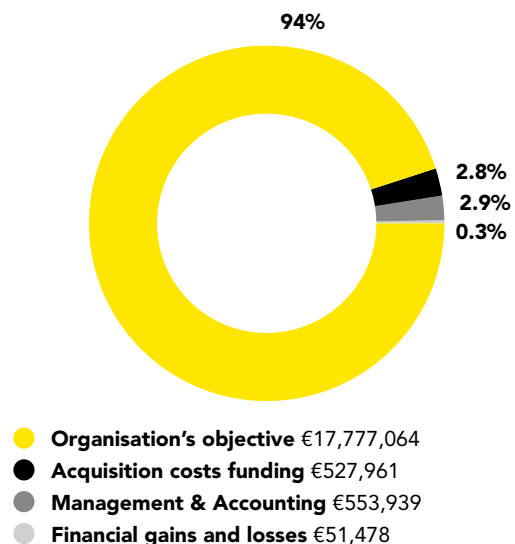
Press freedom monitor



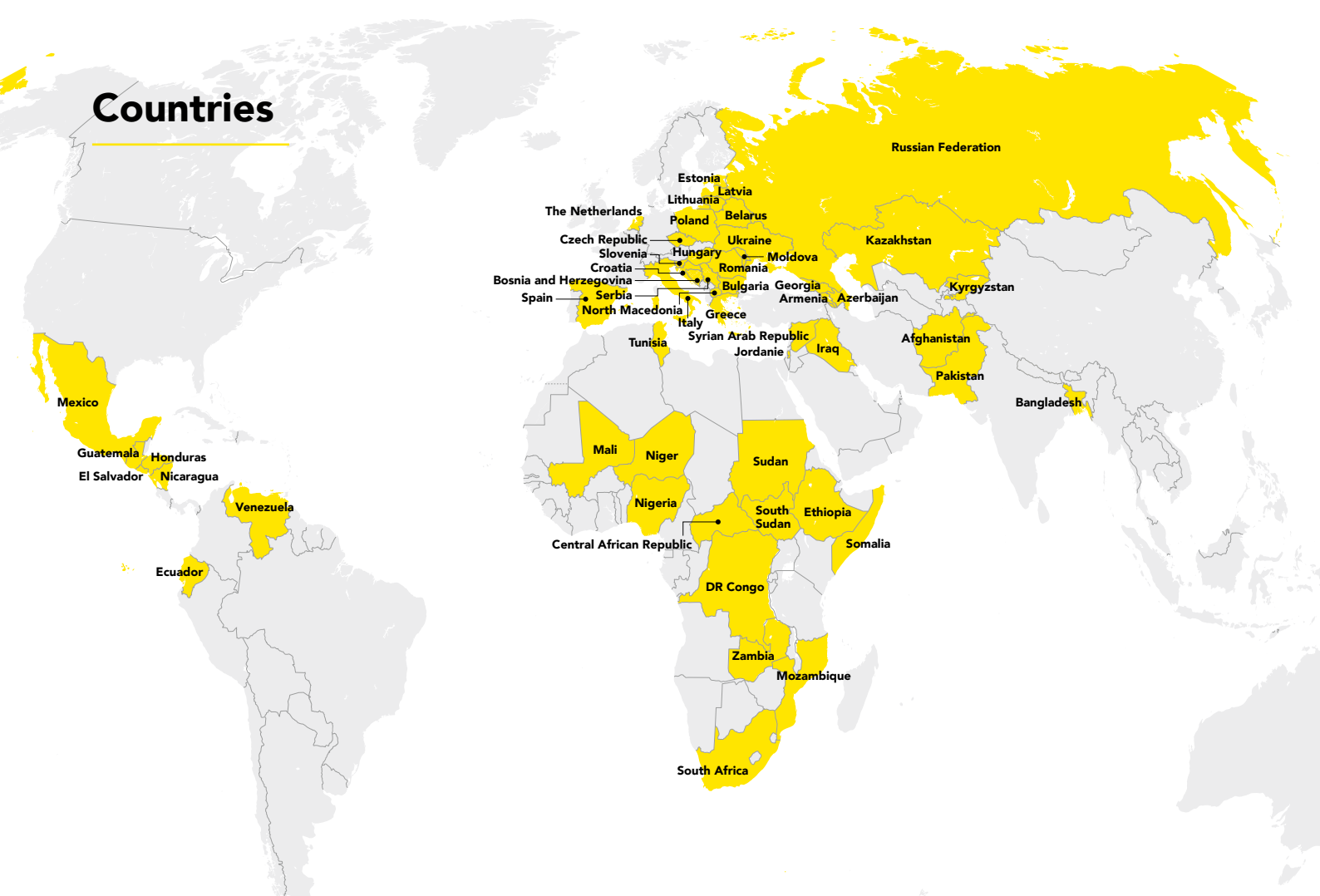
Postcode Lottery Fund for journalists

- 28 applications
- 2 in-depth investigative reports
- 10 publications

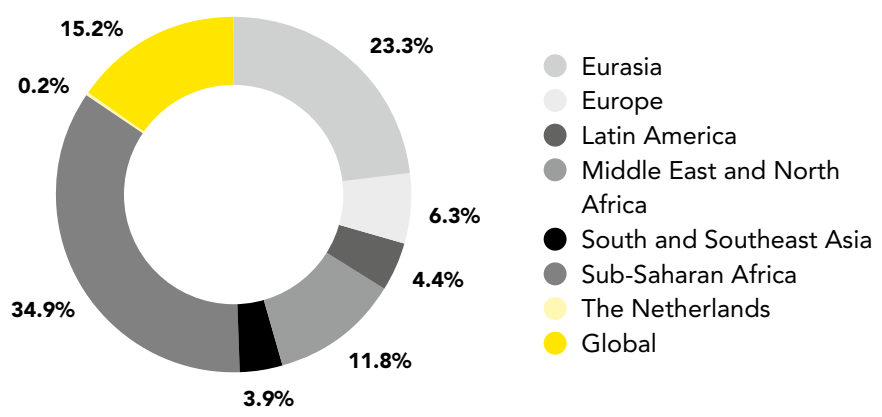
Our expenses



Countries



Geographic distribution of grants



Online reach

- Twitter**
18,239 followers
- Facebook**
21,933 likes
- LinkedIn**
8,144 followers
- Instagram**
2,892 followers
- YouTube**
1,340 subscribers
- Newsletter**
4,084 subscribers

Numbers

74 Projects

322 Partners*

55 Countries

599 Friends

* From 2022 onward we also include partners we do not have a contract with, but closely collaborate with in the countries we are active in, which explains the great increase compared to 2021. We feel this does more justice to the reality of our daily work.



Our approach

Free Press Unlimited advocates globally for press freedom and works together with local media partners worldwide to support professional, critical and independent journalism. In 2022, Free Press Unlimited was active in 55 countries, working with 322 partners on 74 projects.

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, including authoritarian regimes, conflict areas and emerging societies. Free Press Unlimited also enjoys 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 local actors as well as 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.

Media Lifeline **Ukraine**

Naturally the Russian invasion of Ukraine had a big impact on our work in 2022. Free Press Unlimited scaled up the support given to independent reporters and news outlets that stand for the right to information for the people of Ukraine as well as the citizens of neighbouring countries. Fortunately, even as we were producing this annual report in April 2023, factual, timely and relevant information continues to be shared by the many journalists and media outlets that keep operating from within Ukraine. This shows the great resilience of Ukrainian journalists.

Crisis meeting

From the beginning of the war we knew we had to combine forces. So, on 4 March 2022, Free Press Unlimited organised a crisis meeting in Amsterdam to bring together journalists, media experts and other

organisations to discuss how to best provide support for independent media outlets and journalists in Ukraine. This is where Media Lifeline Ukraine was introduced: a coalition to protect journalists and keep reliable information available in and around Ukraine. By April 2023, some 30 organisations were supporting the work of [Media Lifeline Ukraine](#).

Emergency aid and long-term support

Since the invasion of Ukraine, Free Press Unlimited, together with our Eastern European office and our partners in the region, has been working day and night to bring journalists to safety and/or provide them with the essentials to continue their important work. So far, our Reporters Respond emergency fund has been able to safely relocate nearly 900 Ukrainian journalists and over 200 Russian journalists. We also took 150 high-quality ballistic vests and more than 400 safety kits across the border into Ukraine to be used by journalists reporting from the front lines. Media Lifeline Ukraine exists to support this work.

However, besides emergency aid, it is also very important to look ahead. Long-term support is needed to sustain independent journalism in the region in the future. For example, by creating media hubs in safe places in the region. Here journalists can receive psycho-social support, work together and receive advice on legal, digital and physical safety. With support from Media Lifeline Ukraine, we have established two media hubs in Poland from where Ukrainian journalists can work





safely and receive support together with journalists and fixers from neighbouring Belarus, where the situation for independent media is also dire. Figures published in February 2022 indicated that more than 35,000 people have been arbitrarily detained in Belarus, including more than 500 journalists, since the people's protest movement refused to accept the internationally criticised elections of August 2020.

Continuous support

Unfortunately, the situation in Ukraine was still looking grim in April 2023, so support, emergency aid and long-term support is still very much needed. Therefore we continue to stand together with our partners and those that support the right to information for the people of Ukraine and neighbouring countries. Free Press Unlimited will continue to work to protect journalists and their vital role in society and to ensure access to factual, timely and relevant information. For everyone.





Thank you to all supporters of Media Lifeline Ukraine

STRANGE BREW STRATEGIES

BEELD EN GELUID DEN HAAG
mediamuseum • ontmoeting • onderzoek • debat

VERZETS RESISTANCE MUSEUM

DE SPELD

Limelight
FOUNDATION

The Social Handshake

PR-DASHBOARD

fd.
het financieele dagblad

Stichting Huisman Vredes Fonds

ntr: Human Rights Foundation

KINDER

Rotary Club Nieuwspoor

facet&

Metropolis M

AGORA EUROPA

RAAMOP RUSLAND

NEXTDRAFT
THE DAVIS REPORT PRODUCTION PARTNERSHIP
FELL

European Journalism Centre

vpro

European Press Prize

NVJ | Nederlandse Vereniging van Journalisten

CIRRUS FOUNDATION

Stibo DX

COMPANY.INFO
business • data • trust

Your Gift

HET DM BUREAU
KUIPER & TEN KLEI

.ANP

ADESIUM FOUNDATION

KYOS

A Safer World For The Truth

In 2022 we concluded the People's Tribunal on the Murder of Journalists to raise awareness for cold cases of murdered journalists. This is part of A Safer World For The Truth, a project by Free Press Unlimited, the Committee to Protect Journalists (CPJ) and Reporters without Borders (RSF). The Tribunal started with an opening hearing in November 2021, after which three individual case hearings took place in 2022. The case of Miguel Ángel López Velasco took place in Mexico City on 26 and 27 April 2022 and the cases of Sri Lankan journalist Lasantha Wickrematunge and Syrian journalist Nabil Al-Sharbaji were heard in The Hague on 12 and 13 May, and 16 and 17 May, respectively.

Process

During the case hearings, the prosecutor heard experts on the topic of impunity for crimes against journalists from all three countries as well as the family and colleagues of the murdered journalists. They gave testimonies on the murdered journalists' lives and work, and the circumstances around their death. On top of this, new evidence was presented. For example, in the case of Lasantha Wickrematunge, the results of an analysis of a mobile phone communications mast. This showed that the mobile phones of individuals who were tracking journalist Lasantha Wickrematunge at the crime scene matched the sim cards used by individuals identified as members of the Tripoli platoon. The commander of this

platoon was the current (April 2023) president Gotabaya Rajapaksa, who was defence secretary at the time of Lasantha's assassination - and therefore implicated in the assassination.

On 19 September 2022, the closing hearing was held in the Nieuwe Kerk in The Hague. Press freedom representatives and supporters from all over the world gathered to hear the verdict of the three cases delivered by a panel of judges.



The verdict

A unanimous decision by the panel of judges found the states of Mexico, Syria and Sri Lanka guilty of all charges brought against them in the indictment. This means there was a lack of proper investigation, no reparation for the victims and their family and complicity in the form of full impunity for the murder of these three journalists. Following the judgement, relatives, colleagues and participants of the Tribunal came

together to commemorate all the journalists across the world who have lost their lives because of their work.

This verdict represents meaningful international recognition of the complicity of these states in the impunity for the murders of journalists Miguel Ángel López Velasco (Mexico), Lasantha Wickrematunge (Sri Lanka) and Nabil Al-Sharbaji (Syria). The cases also create an important record of evidence and testimony for any future proceedings and elevate the importance of holding states internationally accountable for failing to protect journalists and investigate and prosecute those who murder them.

Impact

Besides the three case hearings mentioned, another 11 cold cases were investigated and the findings published. The investigation into Zubair Mujahid's murder in Pakistan concluded that the investigation into his murder by the Pakistani government contained grave errors and was neither effective nor unbiased. Together with 12 other

press freedom organisations, FPU has called for a re-investigation of his case in a direct request to Pakistan's prime minister. Another investigation revealed potential new suspects responsible for the torture, rape, and death of Central African Republic journalist Elisabeth Blanche Olofio. The investigation into the murder of Sardasht Osman in Iraq revealed serious flaws and credible allegations that Kurdish authorities were directly involved in the murder.

Above all, this Tribunal has made two things clear: it makes sense to collect and assess evidence - even outside the official court system - and that this process is important to all of us. The Tribunal offered a platform for next of kin to express their grievances and be heard. A spotlight on the truth can be healing for the bereaved. After the hearing of Sri Lankan journalist Lasantha Wickrematunge who was murdered 14 years ago, his daughter Ahimsa Wickrematunge said: "This trial was the closest our family has ever come to a trial and it has given our family new hope, courage and the strength to keep fighting."



Our themes

We have built our work around six themes, all of which contribute to one or more of our intermediate outcomes mentioned on page 9.

These are:

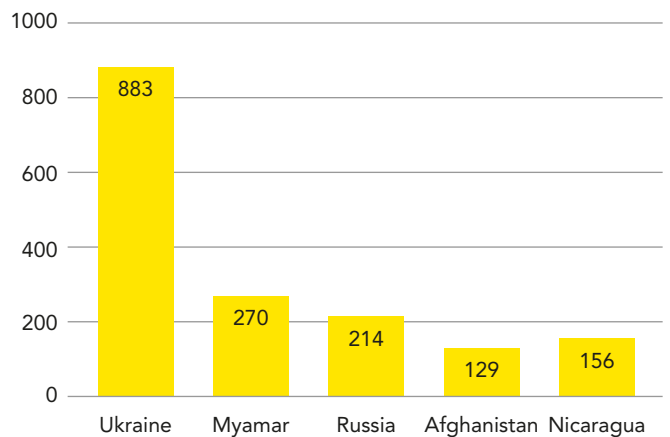
- Safety of journalists
- Equity and inclusion in the media
- Media foster accountability
- Enabling environment for independent media and journalists
- Media viability
- Media and conflict

Safety of journalists

In 2022, the number of journalists that needed our help increased again in comparison to 2021. Our Safety & Emergency Response team provided emergency assistance to 2,604 journalists in 2022. In 2021 this was 829. Assistance can range from evacuation and providing psycho-social support to reimbursing the cost of equipment, legal and medical expenses. Emergency assistance is provided to journalists from all over the world. The increase in 2022 was also due to the war in Ukraine where we have been very active. For more information on our work with Ukrainian journalists, please see page 10.

Currently, the distribution is as follows:

Countries with most supported journalists in 2022



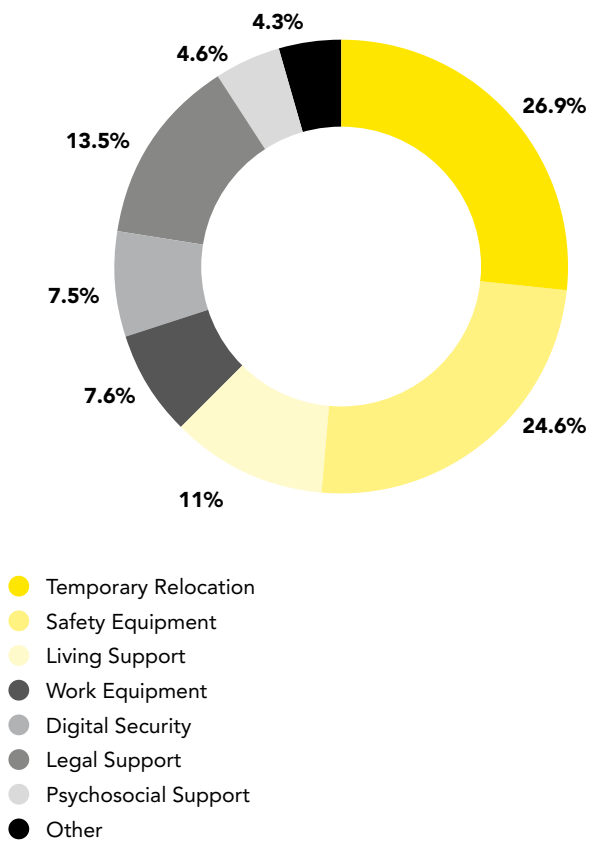
Different types of support

Through our Reporters Respond programme we support journalists with physical, digital and psycho-social help and advice. Our Legal Defense Fund supports journalists facing prosecution, imprisonment or arrest. As well as supporting media professionals and organisations with their legal defence, Free Press Unlimited also engages in strategic litigation. This means that we push to expand legal protection for freedom of expression, access to information and press freedom more broadly, in accordance with international human rights law standards. For Free Press Unlimited this is a way to both directly increase the legal safety of journalists and to promote measures that help ensure an enabling regulatory environment where independent journalism can thrive.

“FPU has proven itself to be one of the very few organisations with little, if any, bureaucracy when support is needed”

Message from one of the journalists supported through our Reporters Respond Fund.

Types of support provided



Fruitful collaboration

We extended our legal work through a collaboration with the law firm Linklaters that is committed to leveraging its expertise and resources to deliver positive social impact. Linklaters supports Free Press Unlimited with pro bono legal assistance, including corporate housekeeping, ad hoc advice on issues of international law and legal assistance in selected cases in courts and international tribunals.

Myanmar

In Myanmar journalists have been under serious threat since the coup in 2021. The licences of major independent media houses were revoked, media houses were raided and journalists, bloggers, fixers and other critical voices were brutally arrested in broad daylight. Through Reporters Respond, Free Press Unlimited was able to help many media workers with a (temporary) safe place by providing relocation support inside and outside of Myanmar. Together with local partners, we support safe houses and temporary safe places in Myanmar (Yangon), and more long-term exile hubs in Thailand.

Aftermath of the Afghanistan crisis

Free Press Unlimited has provided support to Afghan journalists and their family, mostly by helping them to evacuate from Afghanistan to Europe or neighbouring countries and providing them with initial assistance while in exile. The large majority of journalists fleeing Afghanistan have sought refuge in Pakistan. There they have been facing challenges like access to food, shelter and basic health. The government of Pakistan has not announced any plans to support Afghans regarding their livelihood or participation in economic activities. Therefore, during the evacuation, Free Press Unlimited, together with local and international partners, saw the need to establish a safe house in Pakistan for at-risk journalists and worked on achieving this in 2022. Together with our local partner and consultant, we are looking for solutions for the longer term. This could be done by building a network of organisations that can provide long-term support and business development training so journalists will be able to build a new life in Pakistan or by linking Afghan journalists to exile media programmes.

'I want to share that my family and I have a flight to Canada. Thank you so much FPU team for your support. Thank you again for saving our lives.'

from an Afghan woman journalist in Pakistan who has now been relocated to Canada.

Safety of women journalists

Women journalists in particular are targeted by gender-based violence and sexual harassment in the workplace, in the field while reporting, and online. By the nature of their work, women journalists often challenge the status quo, traditional social norms and other power dynamics within societies. As a result, they have to deal continually with high risks of intimidation and abuse.

While there is a universality in the risks women journalists face, these risks are also heavily influenced by local contexts. Therefore, Free Press Unlimited organised focus group sessions in Bosnia-Herzegovina and Kenya and for exiled journalists from Myanmar.

The aim was to gather input from women journalists, editors-in-chief and experts to gain more insight into the specific and regional safety risks women journalists face and their needs for safety training. This has led to a new plan of action to support women journalists, mitigate threats and create a safe working environment.

Regional meetings

In 2022 we organised three regional meetings: in Asia, Latin America and East Africa. The meetings aimed to revitalise our network of partners across these regions and identify new ways of working together. We also reflected on and shared all the lessons learnt by organisations dedicated to the protection of journalists, with a particular emphasis on the Nicaragua, Afghanistan and Myanmar crisis response.

In 2022 Free Press Unlimited continued its role as co-coordinator of the Journalists in Distress (JID) network and remained part of the steering committee of the Building Responses Together network. Here we actively work together with members of the network in vetting, referring and coordinating the cases of journalists during large scale crisis situations.

Internal evaluation of Reporters Respond

Free Press Unlimited's knowledge and quality team conducted an internal evaluation of the assistance provided to individual journalists through Reporters Respond and the Legal Defense Fund. The aim was to gain insight into the impact of our support. The survey was sent out to the beneficiaries of our support in 2021 and 2022.

Overview of results:

- Through the support provided by Free Press Unlimited, **55% of the respondents were able to fully overcome the problems or emergencies they were facing**, while 43% were able to partially overcome their emergency.
- After the journalists received support, **59% were able to get back fully to their work** in the media, 27% were partially able to return to their work in the media and 14% were not able to do so at all. There are different reasons why journalists were not able to continue their work. For example, some journalists had to permanently relocate due to continuous safety threats and were not able to continue their work in exile.

- According to **82%** of the respondents, the support they received has had **positive long-term effects** on them and/or their work. The main positive effects named were: being physically safe and settling in a safe country, being able to resume work, feeling less stressed as a result of financial stability/decreased threats which led to better mental health and, finally, feeling supported rather than alone. Some respondents explicitly noted that the support they received gave them the energy and the push they needed to remain in the profession.
- Using a scale from one (very bad) to 10 (excellent), respondents were on average highly satisfied (8.8) with the support they received from Free Press Unlimited. **61% of respondents rated the support they received with a 10.**

Equity and inclusion in the media

Free Press Unlimited believes in diversity

Efforts to build (gender) diversity, equity and inclusion (DEI) in journalism are mainstreamed throughout Free Press Unlimited's programmes. When DEI 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 media content and newsrooms can provide a better representation of society, build audience trust and make news organisations more profitable. Below are a few examples that show how we work on DEI with partners worldwide.

Gender-based violence

Gender-based violence and harassment — both online and offline — is used to intimidate and silence women journalists and is posing severe threats to press freedom. In 2022, the number of imprisoned women journalists in the world increased by 64%. Today, at least 104 women journalists are still in prison; 64 of these were arrested in 2022 alone. Again, this is the highest number of imprisonments recorded in a single year. With 35 documented arrests in 2022, Iran is currently the top detainer of women journalists, which is most likely caused by the wave of protests in Iran over the death of Mahsa Amini.



Bangladesh

In Bangladesh, our partner SACMID continues to monitor six media outlets on gender-sensitive content. This data helps reflect on the level of gender sensitivity and/or any (positive) progress that has been made. SACMID publishes its monitoring report every quarter and shares this with the respective media outlets as well as with various other stakeholders. SACMID has also organised roundtable sector discussions on the situation of women in the media and discussions with the editors of the monitored media outlets on how content and the situation on the work floor could be improved.

Latin America

In Free Press Unlimited's projects in Latin America during the year under review, approximately half of the media outlets supported were led by women, one was led by a person with a disability and the leaders of five were members of the LGBTQIA+ community. This illustrates the capacity of Free Press Unlimited to support media outlets that have less access to international support and whose voices are under-represented in the context of their media landscape. As a result of the expertise developed in the region and the strong partnerships created with local organisations, preparations were made for the implementation of a new DEI focused project in 2023.

Pakistan

In Pakistan, Free Press Unlimited supported the Network of Women Journalists for Digital Rights in organising a wellbeing residency retreat for 24 women journalists. This enabled them to network with colleagues from across the country and unwind from the everyday challenges of their profession. During the retreat, the journalists attended two days of sessions on stress management, selfcare and on skills that can help ensure their online safety. They built peer-coaching relationships to further enhance the solidarity of the network and help each other in whatever capacity possible.

French-speaking Africa

In 2022, Free Press Unlimited engaged with several French-speaking African media organisations from Senegal, Mali, Cameroon and the DRC to reflect on how to sustainably disrupt the unequal power relationships between organisations from the global North and South which are based on systemic bias and post-colonial heritage. This started a six-month process of unlearning those biases, reshaping them, listening and voicing new ideas, and agenda-setting of those ideas. Also, the coalition of media organisations developed a concept note for a programme on gender equity in the media that is fully contextualised to create local buy-in and ownership. The lead lies with the African coalition. Free Press Unlimited's role is defined by the needs of each member of the coalition and, as such, we function as a technical and strategic partner to support the coalition's ambitions in implementation, outreach and capacity-building. Together with the coalition partners, we are now looking for funding for this project.

Media foster accountability

This theme relates to the very purpose of professional, independent journalism: to build a society in which journalists can fulfil their role as a watchdog on behalf of the public and provide reliable information. Public interest journalism has the ability to influence those in power to respond to the needs of the public and to empower the public in making informed choices. Good quality investigative journalism has the power to put wrongdoing on the agenda and as such can force changes that impact on people's everyday lives. Providing access to reliable news and information also serves as a crucial antidote to increasing misinformation and disinformation.

Public campaign

One of the highlights of 2022 was Free Press Unlimited's public campaign in the Netherlands to raise awareness of the importance of investigative journalism. In collaboration with artist Laser 3.14, Free Press Unlimited unveiled a thought-provoking piece of street art in Amsterdam on World Press Freedom Day (3 May) which generated a lot of local and some national publicity and had a reach of over a million people. The artwork looked like a document sent to journalists following a Freedom of Information request and showed that many words had been made invisible. This highlighted the obstacles that



investigative journalists face on a daily basis. The timing was also right, as the Open Government Act had just come into force in the Netherlands.

Investigative journalism in Pakistan

In collaboration with the Pakistan Press Foundation (PPF), Free Press Unlimited organised academic grants for (aspiring) investigative journalists to improve their investigative skills and learn how to use the Right to Information mechanism in their reporting. In 2021 and 2022, 60 journalists successfully completed their study and filed no less than 167 information requests in 2022 alone. Their stories did not go unnoticed. One of the stories focused on the devastating floods in Pakistan in 2022 and highlighted not only the lack of medicines and other items for those affected, but also the specific challenges for women, such as the non-availability of feminine hygiene products such as sanitary pads. After the publication of this story, the regional health department included these essential items in relief packages. Her story also won the National Commission on the Status of Women (NCSW) Award.

The Tribal News Network (TNN), Free Press Unlimited's long-standing partner in Pakistan, increases access to

reliable and relevant news and information particularly for isolated and marginalised communities by making news about them available on different platforms. TNN works in an area that the mainstream Pakistan media do not reach because it is too dangerous and too remote. In 2022, TNN produced 1,200 radio news bulletins, 26 infotainment shows on social issues (including transgender communities), 415 visual stories, 90 live news shows through Facebook, 48 shows via YouTube and nearly 1,000 written articles including blogs by women, opinion articles and exclusive stories on TNN's own media platform.

Science journalism

We set up a project that facilitates the creation of a unique network to share best practices in health reporting and science journalism, initially in six Central and Eastern European (CEE) countries: the Czech Republic, Poland, Hungary, Slovakia, Bulgaria and Romania. The project resulted in 62 collaborations and more than 200 stories relating to various science-related topics: from medical to economic, from social science to political forecasts. We engaged more than 50 media from nine countries and the network has grown to more than 80 institutions and individuals. All these activities were led by Free Press Unlimited's [Eastern Europe office](#).

Media **viability**

Media viability refers to all factors that influence the sustainable existence of independent media outlets. Free Press Unlimited works worldwide with local partners to improve their long-term viability. We do not just give financial support, our focus is always on growing independence.

Developments in media viability

The pandemic continued to determine a large part of 2022 and impacted on the economic viability of already struggling news outlets. The ongoing decline in global advertising spending hit the viability of many media companies but, at the same time, strengthened the position of major internet services in the advertising market.

The other challenge is that many governments introduced emergency laws during the pandemic and most of these are still in operation. This not only means that governments were still monitoring, censoring and imprisoning journalists, but they were also curbing or hindering different ways of monetising strategies that these media had set up to improve their viability. These strategies are both financial and social, as many involve a stronger relationship with audiences.

Higher on the agenda

A positive development in 2022 is the fact that, thanks to the advocacy and insistence of Free Press Unlimited, media viability has been put higher up on the agenda of many development organisations and policy makers. For example, partly thanks to our lobbying activities, the 2022 Unesco World Trends report on Freedom of Expression and Media Development added a section looking at the existential challenges to news media's viability posed by the economic crisis. The report stated that media viability is a precondition for journalism for public good.

Collaborations on regional and international levels are increasingly sought after, with Free Press Unlimited and/or its partners being part of many initiatives on media viability as well as cross-continental or regional exchanges on topics such as audience relationships, monetisation strategies, development of appealing new formats and business development. Free Press Unlimited is involved in a wide range of ways: it may have a convening role, function as a network facilitator, carry out research, fund media partners' projects, or operate as a business coach and expert giving advice on the development of media viability strategies for media development organisations.

Activities and results

Many of the media outlets that have participated in our media viability activities have grown stronger. They took part in coaching projects in which they tried out different business development strategies and audience relationship and engagement models. They have also pooled resources with other local, national and even transatlantic media outlets. This is clear in the fact that more information is produced which is easier for more people to access because of the use of different platforms. For example, many media outlets started to produce podcasts and have focused their social media on channels such as TikTok and Instagram to reach younger, previously untapped, audiences. This also resulted in more knowledge on what different segments of their audience are interested in, as well as higher quality and more diverse and tailor-made news and information.

All these activities lead to media outlets that are stronger rooted in society because they serve their public and are connected to their different audiences.

We also supported media partners in testing out and setting up different revenue generating initiatives. Examples include experiments with the Patreon platform (for content-makers), newsletters, a membership model, donation buttons on the website, YouTube monetisation, online events, commercial partnerships and ways to increase traffic to their platforms to grow advertising revenue and donations. All these activities lead to media outlets that are stronger rooted in society because they serve their public and are connected to their different audiences.

This can result in monetisation, such as described above, but also in public solidarity and support when the existence of a particular media outlet is in danger. This danger could, for example, come from political pressure, censorship, financial issues because of reduced advertising income or declining membership, but also violence and war. The reason journalists and media outlets have been able to continue to do their work amidst all this, such as in Ukraine and Nicaragua, is partly because of the solidarity shown by their colleagues, development partners and other countries offering them the possibility of working in exile.

Enabling environment for independent media and journalists

An enabling environment is essential for independent media and journalists to fulfil their role as one of the essential pillars of democracy by serving the public interest through reliable and timely information and by holding decision makers and those with power to account.

An enabling environment contributes to the freedom of expression and press freedom so that journalists can work professionally.

Volatile year for press freedom

2022 was a volatile year for press freedom. Around the world, journalists continued to face critical levels of repression, violence, intimidation and judicial harassment. Both in the physical sphere as well as online, journalists were threatened, intimidated or even attacked and locked up. Officially, at least 67 journalists and media workers were killed, although the real number is believed to be much higher. The invasion of Ukraine by Russian forces created many risks to journalists' safety both in and around Ukraine. These journalists were faced with unprecedented levels of violence and censorship.

Legal repression also rose in 2022, with strategic lawsuits against journalists as an effective tool of repression. In Europe, especially in the UK, there was a rise in baseless legal actions known as SLAPPS (strategic lawsuits against

public participation) by Russian oligarchs in an attempt to silence critical voices.

All these developments impact on the working environment of journalists. As in every year, Free Press Unlimited worked hard in 2022 to ensure an enabling environment for journalists through policy inputs and advocacy. Both in the Netherlands and abroad.

Safety of journalists in the Netherlands

Free Press Unlimited initiated and co-organised an international MFRR (Media Freedom Rapid Response) mission for the declining safety of journalists in the Netherlands. The result is a comprehensive report mapping the safety of journalists in the Netherlands with recommendations for improvement, to be found [here](#). This led to extensive nationwide media coverage and a lively press conference in Nieuwspoor, the international press centre in The Hague. Free Press Unlimited formally presented the report to the Dutch parliament on 14 June 2022. Shortly afterwards, the Ministry of Education, Culture and Science published an action plan for press freedom and press safety, directly referring to our report.

Following the report's recommendations, the Dutch Association of Journalists researched the safety of women journalists specifically for the first time. Furthermore, we successfully campaigned to take a pioneering role in making concrete improvements to better protect journalists in the Netherlands. Lobbying by Free Press Unlimited contributed to the passing of legislation regarding emergency visas for journalists



and the inclusion of an amendment requesting the establishment of a task force to investigate the murder of journalists.

Violence against women journalists

Free Press Unlimited has taken an active role in the battle against (online) violence against women journalists. Women journalists are too often subject to gender-based, personal and sexist intimidation. Such violence is exacerbated by a lack of a legal and regulatory framework, both at international and national level, and inaction from the digital platforms where the harassment occurs.

Online harassment affects women on different levels. It can lead to self-censorship, psychological trauma and, in the worst case, spill over to offline violence. Free Press Unlimited is part of the Coalition Against Online Violence, where we lead the Regulatory Working Group. In this work, we focus on ensuring stronger embedded regulations to address online violence and ensure greater accountability from big tech platforms that facilitate such violence by failing to keep their online space safe. Our work also aims to ensure a stronger definition of online gender-based violence. This is not only important in terms of creating awareness, but is also essential from a legal perspective to improve the safety of women journalists online because it sets the legal boundaries that are necessary for prosecution.

Advocacy for Ukraine

Finally, 2022 was also violently disrupted by Russian aggression and the invasion of Ukraine. This deeply

affected the safety of Ukrainian journalists and journalists reporting from within and about Russia. Free Press Unlimited proactively engaged in various forms of advocacy to improve the safety of journalists covering the war. In addition, we called on the Media Freedom Coalition to support independent journalists reporting on Ukraine and continuously informed Dutch members of parliament of the situation that journalists faced on the ground. We managed to achieve wide support for the need to keep independent information coming from and circulating within Ukraine and surrounding countries. At the same time, we continued to call for attention to the dire situation for press freedom in Belarus and Russia through collective statements, a joint call to the Media Freedom Coalition to create public awareness and bilateral contacts with Dutch embassy staff in Moscow.

Media and conflict

Media and conflict can be seen as a theme that runs through all our work as it encompasses the principles reflected in all our activities. All of Free Press Unlimited's projects are centred around supporting press freedom in repressive countries that are prone to conflict. Free Press Unlimited's approach to media development in conflict environments is to strengthen the independence of the media and help media outlets become more resistant to bias, division and hate speech. We also aim to protect and empower under-represented communities through ethical journalism that builds cohesion within societies.



Following the Russian invasion, Ukraine became our focus in 2022. For details about our work in Ukraine, please go to page 29 in the section on safety.

Syria

Compared to the preceding year, Syria witnessed intensifying geopolitical shifts in 2022, particularly in relation to Turkey, Russia, Iran, and the Gulf countries. In neighbouring Turkey, the social situation for exiled Syrians is increasingly volatile as hate speech and discrimination is on the rise.

On top of this, Syria's socio-economic state remains fragile. In the spring of 2022, Syria saw unprecedented inflation which has made it difficult for our partners to maintain staff and operations. Meanwhile, civil space is shrinking for the media and civil society in the whole of Syria, no matter who rules. The Geneva peace talks on Syria have failed again and are stalled, which Free Press Unlimited has taken as a sign that the media landscape needs to be strengthened from the bottom up with local initiatives.

Free Press Unlimited's support in Syria focuses on supporting (local) media partners through specific activities including capacity building for a more ethical and professional media sector, promoting dialogue, lobbying and advocacy and promoting safety and security as well as tailored support for specific groups such as youth and women.

In 2022, the Syria programme initiated a new entry point by working with Syrian youth (inside the country and in the diaspora). It is essential to inspire and activate young people living in long-running conflict zones since they are the generation that will shape the future. Training sessions on the basics of journalism, identity, diversity and inclusion, and safety and security were held for young Syrians (aged 16-18). These training sessions and networking opportunities will be expanded to youth in other areas to increase the participation of young people in the media.

Central African Republic

The Central African Republic (CAR) has an ongoing history of conflict between different rebel groups and the government. The continuous tension and fighting between rebel groups and different religious groups in CAR make it a challenging environment for the media to work in. Radio stations in particular are taking hits and many have been looted and rendered inoperative. This is a great loss as radio stations play an indispensable role in CAR, not only because they provide much-needed information, but because they also have a role in connecting opposing groups.

In 2019 Free Press Unlimited joined a consortium, funded by the EU's Bêkou Trust Fund, to re-establish six community radio stations in south-eastern CAR. This project was successfully concluded in 2022. Six radio stations have been rebuilt and are back on air which means that they can continue to fulfil their role as peace-builders and stimulate dialogue in local communities as well as making sure that around 900,000 people in the region have access to essential information again.

Up to 500 journalists and around 450 radio technicians were trained to enable the work of community radio stations in the Democratic Republic of Congo.

Democratic Republic of Congo

The Democratic Republic of Congo (DRC) is highlighted in [a report](#) by the Norwegian Refugee Council as one of the countries with the most neglected displacement and humanitarian crises. This, coupled with the violence between opposing groups, means journalists face threats, injuries and even death when covering protests. Ituri and North Kivu, two provinces under martial law, have been confronted with violence for more than 30 years. The security situation has not improved with the introduction of martial law, in fact it has worsened. Besides the occupation of several territories by the rebel group M23, there is much violence from the more than 120 other armed groups.

Together with local partners, Free Press Unlimited started a project in 2020 called the Security of Journalists in DRC and this was concluded in 2022. The aim was to improve the physical security of journalists in North Kivu and South Kivu. This was done by monitoring attacks on journalists and media, and training journalists to do their work securely and truthfully. Overall, up to 500 journalists and around 450 radio technicians were trained to enable the work of community radio stations. There was also a focus on the safety of women journalists with training for around 370 women to give them better knowledge on how to stay safe when reporting in isolated areas.

In 2022, Free Press Unlimited followed up on the project in Ituri and North Kivu. The security of journalists is closely monitored in the region and, in the case of trouble, there is support in the form of mediation and legal support. Misinformation and disinformation



regarding martial law is identified and debunked. 26 local rural radio stations, often close to or situated in territories occupied by rebel movements, are trying to deliver trustworthy independent information to their audiences. They also offer a platform for dialogue to promote social cohesion and peace.

Central America and Venezuela

Journalists who expose ties between organised crime and the economic and political elite in Central American countries and Venezuela work in an environment of continuous conflict. They are targeted by gangs and cartels seeking to secure access to power and resources as well as by people directly or indirectly linked to the business and political elite. Dissent and opposition are met with excessive state violence, particularly in Nicaragua and Venezuela, but this is increasing in other countries as well. The situation in El Salvador and Guatemala has taken a turn for the worse and many anti-corruption prosecutors, judges, journalists and activists are currently under police investigation or have fled the country as their governments seek to crack down on transparency.

Free Press Unlimited set up legal support networks with trained media lawyers in Nicaragua and Venezuela for journalists who need specialised advice or legal referral. In El Salvador, Nicaragua, Honduras, Guatemala and

Venezuela, Free Press Unlimited supports investigative journalists with grants for the investigation of specific conflict-related themes such as corruption and drug trafficking.

Because of the many risks involved in reporting, Free Press Unlimited also offers extensive safety courses to help journalists prepare when going out to report. Lobby and advocacy initiatives are set up at local, national and regional levels, with mixed results. In the countries in which Free Press Unlimited works, only Honduras has a national protection framework for journalists. But with the arrival of the administration of Xiomara Castro in January 2022, staff linked to the protection mechanism was cut by two-thirds. This means the already weak-functioning protection mechanism for journalists will be even less effective.

Because of the worsening situation in the region, Free Press Unlimited has been very active in supporting journalists who need different types of emergency assistance. We offer help not only within our own programmes, such as Reporters Respond, but also refer journalists to many other relevant organisations. As well as this, Free Press Unlimited organised a coordination meeting for like-minded initiatives throughout the Latin American region to streamline processes and avoid duplication.

Organisation

From 1 April 2022, Ruth Kronenburg was appointed sole executive director of Free Press Unlimited after Leon Willems stepped down from the management board at his own request. He will continue working for Free Press Unlimited in a new role as senior advisor international partnerships. In the coming years, Ruth Kronenburg will continue the successful course of the organisation, while also leading the innovation needed in today's turbulent time for press freedom.

Ruth Kronenburg (1964) has been director of operations at Free Press Unlimited since 2011. She was part of the organisation's management board and was jointly responsible for Free Press Unlimited's growth. As director of operations, Ruth Kronenburg was responsible for financial management, internal and external communications and safeguarding knowledge and quality within the organisation. Her previous activities in the commercial media world come together in her current work for Free Press Unlimited, but with one important extra dimension: contributing to a better world.

Ruth Kronenburg started her new role as executive director at a time when the world's need for reliable information is greater than ever. "During an intense information war, you realise once again how important the role of a free press is. We will be there, now and in the future, for journalists and media who fight for reliable information."

Governance

As 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 (€129,306) is in line with the guidelines set out by Goede Doelen Nederland, the Dutch sector organisation for recognised charities, and the official code on good governance. Additionally, Ruth Kronenburg has unsalaried additional roles as special adviser to the TNI supervisory board and, from September 2021, she is a member of the executive committee of the Global Forum for Media Development.

Free Press Unlimited's supervisory board has assigned the new executive director the task of establishing a new strategic framework and to restructure the organisation. The new strategic framework came into force at the end of 2022 and was the result of a joint effort by all staff. During several kick-off sessions, staff were consulted and gave input for the management who subsequently spent three days at a retreat to go deep into the strategic challenges for the coming years.



The restructure of the organisation was presented to the works council at the beginning of September 2022 and was followed by two consultation sessions with all staff. The new structure of Free Press Unlimited was approved at the end of the year and implemented in early 2023. Therefore the old structure was still in place during 2022.

Free Press Unlimited has had several strategic meetings with the director, team leaders, programme leaders, strategic communications and operational teams. In addition, all team leaders meet every month to discuss and coordinate operational issues that are important for the whole organisation and to support each other as managers.

Ruth Kronenburg started her new role as executive director at a time when the world's need for reliable information is greater than ever.

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. See also the supervisory board's report on page 39.

Staff

HR policy

Our human resources (HR) policy is based on three elements which reflect our appreciation for our employees:

- 1. Employees are the most important asset of the organisation**
- 2. Free Press Unlimited aims to be an appealing employer**
- 3. Ongoing professionalisation of our HR department.**

In the year under review an HR consultant was hired for two days a week for a period of six months to strengthen the HR department. One of the objectives was to build a culture of inclusiveness. Workshops were organised for all managers and staff as part of an ongoing process.



Free Press Unlimited staff in one of the office meeting rooms.



We filled several vacancies in the project and support teams in 2022 and welcomed twelve new staff members. Fourteen people left the organisation. This was higher in 2022 than in 2021, however there are no identifiable causes for that, no explicit reasons emerged from the exit interviews. So 2022 seems to be an exception. A large number of these employees that left were employed for more than five years, which is a common outflow time frame. However, it is often mentioned that as an organisation we need to continue working on good leadership and improving the sense of security.

We welcomed two interns to our project teams and four to support other teams. By the end of the year, we employed 66 people (45 women and 21 men) compared to 70 in 2021. In 2022 this represented 59.24 FTEs, including full-time staff in Poland, Belgium, Kenya and France. The average age of our employees is 40 years.

Wellbeing

Our absentee rate was 2.81% compared to the Dutch average of 5%. Flu and Covid-19 caused the most absenteeism.

In early 2022 we switched to a smaller occupational health service provider with a wide network of specialists. In the last quarter we offered all our employees a preventive medical test which consists of a physical examination and advice from an occupational health physician. Twenty-five employees took up this opportunity.

Training

Free Press Unlimited makes a general training budget available every year. Employees can make their own proposals for training courses or coaching. During

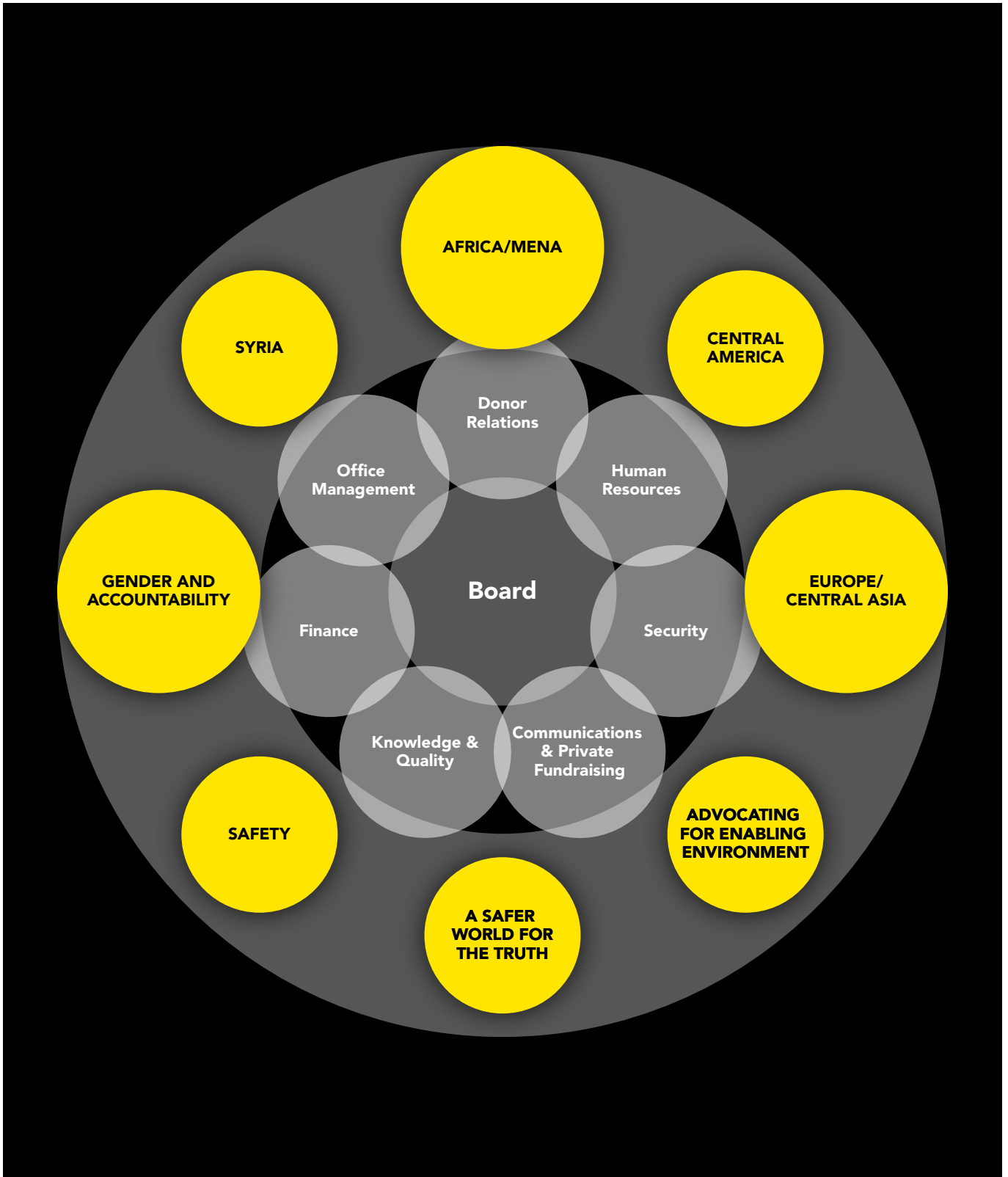


performance evaluation meetings and follow-up discussions, managers and staff determine the objective of the proposed training or coaching. This can be job-specific, competence-oriented or career-oriented training, or training focused on personal development.

All employees can participate in training on how to use our internal intranet and take (digital) language courses in Arabic and Dutch. On top of this, project staff can take a project, monitoring and evaluation (PME) course. In 2022 three employees took sabbaticals, two used the time to take a training course of their own choice, and one for an extended holiday.

Remuneration

Staff of Free Press Unlimited is remunerated on an annual basis with a regular remuneration increase methodology based on a performance review using a Focus system and the achieved results in the previous year, as well as the actual inflation definition according to the CPI index.



Organisational structure

In the second half of 2022 the executive director, with help from managers and an external advisor, worked on a new organisational structure which came into effect in January 2023. The organisational structure shown above was still in place for the whole of 2022.

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 local partners.

Complaints procedure

An improved complaints and reporting mechanism is also part of our integrity policy. A dedicated integrity officer ensures that our policy is implemented and investigates potential cases of misconduct. In 2022 no complaints were reported.

In 2022 journalists and organisations such as Free Press Unlimited saw a rise in the number of attacks against them in both the offline and online environment.

Confidential counsellor

Free Press Unlimited has worked with an external confidential counsellor since 2017. She discusses reports with the executive director and the Works Council on an annual basis. No reports of misconduct were submitted in 2022. There were six reports concerning working relationships, mainly with supervisors (compared to nine in 2021). None of these led to a complaint - the confidential counsellor advised on how and with who 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.



Safety and security

Our safety and security department is an important part of our operations. Supporting our own staff and partners with their ICT and (cyber)security challenges strengthens the security of all those involved. It also establishes the necessary level of trust, allowing for more efficient implementation of our programmes.

In 2022 journalists and organisations such as Free Press Unlimited saw a rise in the number of attacks against them in both the offline and online environment. To respond accordingly, our safety and security policy was updated. This ensures resilience when facing worldwide security risks and political events and developments that might affect our work or the work of our partners.

Risk management

Free Press Unlimited enjoys a vibrant and inclusive security culture which we maintain and update regularly. Our in-house security team organises regular awareness-raising events and provides ongoing digital security training. In addition, Free Press Unlimited's staff can receive tailor-made (technical) support from the security team or external partners that understand the needs of civil society organisations. 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, amongst others.

Risk Description	Threat	Mitigation Measures	Risk Level	Risk Response
Continuity of the organisation	<ul style="list-style-type: none"> Funding of media projects more difficult due to the decreased attention (including from donors) for press freedom, human rights, etc. 	<ul style="list-style-type: none"> Active policy influencing via GFMD for Sustainable Development Goal 'access to information'. Active policy influencing for media development in EU and Dutch politics. Actively searching for alternative funding. 	High	Accept
Reputation is compromised	<ul style="list-style-type: none"> Poor project execution by Free Press Unlimited and/or partners Negative communication/attention around the organisation 	<ul style="list-style-type: none"> Compliance with and regular monitoring of project procedures. The integrity policy (including code of conduct) forms part of all contracts. Crisis management plan is integrated and management is trained in crisis communication. 	High	Reduce
Fraud & corruption	<ul style="list-style-type: none"> Fraud or other false information is discovered during the execution of a project 	<ul style="list-style-type: none"> Compliance with project procedures, including financial controls, spot checks and limiting sub-grants (one year) Fraud & corruption policy in place and part of contracting procedures 	Medium	Accept
Information security	<ul style="list-style-type: none"> Confidentiality of Free Press Unlimited data is breached 	<ul style="list-style-type: none"> Information security policy in place Regular digital security training of employees High security awareness culture within the organisation 	High	Reduce
Compliance	<ul style="list-style-type: none"> During the performance of a project, Free Press Unlimited or its partner(s) fail to keep to the agreements made with the donor and/or the requirements applicable within the sector 	<ul style="list-style-type: none"> Regular checks and balances from the finance department and project staff Compliance with demands forms part of the project start-up procedure Policies and procedures are clear and up-to-date 	Medium	Accept



Corporate Social Responsibility

Free Press Unlimited believes it has a responsibility to reduce and prevent any possible negative impact on our natural environment. While remaining focused on our key objectives in support of 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. For this challenge, it is important for us to engage with all our partners and relevant stakeholders to realise our sustainability goals in a fair manner.

Building on the efforts of previous years, Free Press Unlimited continued to increase awareness of environmentally friendly transport options both for commuting as well as for contact with (foreign) partners.

Free Press Unlimited aims to keep its carbon footprint to a minimum. We use green energy from renewable sources and fly climate neutral. We encourage travelling by public transport and working from home. After the pandemic, many of our staff continued to work hybrid, spending some days at the office and some working from home. Our paper consumption remained stable. Wherever possible we choose the greenest, most sustainable variant when purchasing products and services.

Building on the efforts of previous years, Free Press Unlimited continued to increase awareness of environmentally friendly transport options both for commuting as well as for contact with (foreign) partners. If flying is necessary, we offset emissions via the Climate Neutral Group. In addition, Free Press Unlimited endorses a paperless office where possible and uses environmentally friendly suppliers, cleaning products, sustainable energy sources and organic products for lunches and events.

Our ambition for 2023 is to establish a CO₂ emissions baseline including a number of key short-term and long-term measurable goals to reduce our organisation's

impact on the environment. Together they will form a Sustainability Action Plan, which will be our main guideline in the coming years.

Works Council

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

Apart from its monthly meetings, the Works Council also meets the executive director every two months and, together with the executive director, with the supervisory board twice a year. There are also meetings with the external confidential counsellor once or twice a year and with the HR department on a needs basis.

The monthly Works Council meetings are open to colleagues who can attend as observers and voice their concerns and opinions. Furthermore, when advising and endorsing the executive director's decisions, the Works Council encourages colleagues to provide input and feedback on specific topics via email, in person or by attending all-staff consultation sessions.

In 2022 the Works Council:

- Endorsed a deviation from the annual performance pay increase due to financial constraints in January. The Works Council suggested dividing the 2.5% inflation rise in 2022 evenly among all staff by raising salaries by an absolute amount instead of a percentage to accommodate staff members with lower salaries
- Endorsed a retroactive salary increase per 1 July, warranted by the financial forecast that reflected the second half of 2022
- Provided advice on the new proposed organisational structure, following two all-staff consultation sessions and various meetings with an external advisor
- Provided input on matters such as the appointment of a welfare officer, the employee exit form, which serves to provide insights into the reasons behind staff turnover, and the opportunity for staff to participate in the PMO (Preventive Medical Examination) offered by the company's occupational health service provider.

Knowledge management

Despite a slight decrease in capacity due to staff changes, with some adjustments the KQ department was able to continue its work that besides providing support for planning, monitoring and evaluation for programmes, also included the production of several knowledge products. Among these are two resource guides that were developed in collaboration with students from University College Maastricht and cover the topics of inclusive journalism and media and conflict. Both guides are still undergoing quality control following which they will be added to FPU's [knowledge repository website](#).

In addition to the resource guides, several research reports were produced as part of a number of initiatives, some of which were directly coordinated by KQ. These included the ongoing research on Youth and Media, together with Wadada News for Kids and UNICEF, which was finalised during 2022. But also a research on [exiled media](#) outlining the challenges of this type of media as well as a research initiative on monitoring systems for attacks on journalists sponsored by Unesco which included organisation of a workshop with the University of Sheffield and a number of FPU partner organisations. In other cases, KQ provided assistance in methodology development, as for example with the research on equality and inclusion in the workplace that is conducted by FPU under the auspices of the Protecting Independent Media for Effective Development (PRIMED) project. All in all, a total of 16 new titles were added to FPU's knowledge repository during 2022.

In the wake of the Covid 19 pandemic, an effort was invested to stimulate more direct and frequent exchange among peers and colleagues across the organisation with the aim to foster learning, information sharing and internal communication. Instead of organising the traditional two yearly learning days, KQ piloted two initiatives in the form





of a lunch & learn and knowledge cafe meetups, during which a variety of topics and projects are presented by different FPU staff and which have been held monthly since September 2022. These events have been received positively and are foreseen to continue in 2023.

Quality management

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

- ISO 9001. Also in 2022 Free Press Unlimited successfully passed the annual ISO 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 2022, in accordance with IATI standards, we reported on 7 projects, 6 of which are funded by the Dutch Ministry of Foreign Affairs and one funded by DFID.
- Our own Integrity Policy, to which all employees must adhere, and those of Goede Doelen Nederland.

As part of its quality management, KQ also conducted an annual partner satisfaction survey, which showed a high degree of satisfaction among FPU partner organisations with the way in which FPU works together with them. Furthermore, a larger internal audit of our project management systems was conducted, which pointed to a number of weaknesses, and concluded the current system needs to be replaced with a new one.

Our stakeholders

Our partners

Cooperation with local media organisations is extremely valuable to Free Press Unlimited; they are our most important stakeholders. Together, we have developed and implemented multiple projects that provide millions of people with access to independent and reliable information.

In 2022, Free Press Unlimited worked with 322 partners in 55 countries.

Our donors

A big thank you to our donors and friends who believe in Free Press Unlimited and the work that we do, especially in times when independent information is needed more than ever.

In 2022, Free Press Unlimited submitted 31 project proposals, two of which were still pending at the end of the year. Of the remaining 29 submissions, 24 were approved: a success rate of 83%. We thank all our donors for their continued support and solidarity with our mission.

We thank our friends who share our conviction that information can save lives and who support independent journalism to maintain the flow of independent information.

The war in Ukraine further highlights the necessity of accurate and impartial public interest information. We thank our friends who, through Media Lifeline Ukraine and other means, share our conviction that information can save lives and who support independent journalism to maintain the flow of independent information, especially during such hard times.

The EU remains one of our biggest supporters, allowing the continuation of several programmes across the world. In 2022, we secured EU funding for new programmes and a continuation of current programmes, strengthening the sustainability of our joint efforts in Somalia, Bangladesh and Europe

(MFRR - Media Freedom Rapid Response, and CIJI - Collaborative and Investigative Journalism Initiative).

The Dutch Postcode Lottery, due to 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 funder. The Postcode Lottery's unwavering belief in our mission and their exceptional willingness to take risks sets it apart. And it has made it possible for Free Press Unlimited to, for example, set up the People's Tribunal on the Murder of Journalists, for which we received an extra grant in 2022. On top of this, the Postcode Lottery surprised us at the end of the same year with an extra contribution of four million euros. It goes without saying that we are extremely grateful for this.

The Dutch Foreign Affairs Ministry remains a long-term partner and donor. In 2022 they awarded Free Press Unlimited the Human Rights Fund grant for its global programme supporting journalists in need. This five-year grant offers holistic support based on the two Ps: the Prevention of attacks against independent journalists across the globe, and the Protection of journalists when they are at risk thus enabling them to continue their work. Dutch embassies also continued to support our regional and country programmes in, for example, Jordan, the Democratic Republic of Congo, Venezuela and Costa Rica.

We have a long-term partnership with Sida, the Swedish government's development agency, which is a valued donor. Sida continued to support our work on promoting independent journalism in conflict countries in 2022 and in particular our inclusive approach to media development.



Our friends

Private donors are crucial to the work of Free Press Unlimited. With their unearmarked donations and role as ambassadors of our organisation, they make an indispensable contribution to what we do. Thanks to the support of private donors we have the flexibility to act fast when we see that impact can be made if we respond quickly. Free Press Unlimited has a loyal group of private donors as well as a group of donors we call 'friends' who donate periodically. We see an increase in new private donors when we have an active campaign on a theme which is of interest for specific target groups, but usually donations go up in connection to current affairs, such as the war in Ukraine.

We cannot emphasise enough how important private donations are for Free Press Unlimited. This was clear again in 2022 when Russia invaded Ukraine. Within a week our initiative Media Lifeline Ukraine was up and running. With the help of thousands of private donations, many major donors, foundations, companies, free advertising and crowdfunding via Dutch media, we were able to keep the reliable flow of information alive by supporting Ukrainian journalists and independent media outlets.

Our goal is to keep new private donors and our current 'friends' engaged with Free Press Unlimited through our many moments of contact, personally and digitally, and by boosting their commitment by providing offline and online information.

In 2022 we held our first masterclasses on the role of press freedom in a democracy through our ambassadors programme. Thanks to the enthusiastic response of all participants we will continue to spread awareness on this topic in 2023. The group of ambassadors who are willing to present these masterclasses is also growing.

In the year under review more commercial companies have been made aware of Free Press Unlimited and have shown interest in press freedom. This has resulted in some interesting collaborations which we will develop further. By finding common ground between their Corporate Social Responsibility (CSR) policy and our mission we are able to build relationships that will last.

Our audience

The year 2022 started with a big shock: the Russian invasion of Ukraine. Our work was strongly influenced by this, including our communication.

In response to the invasion we organised a crisis meeting in Amsterdam on 4 March to bring together

journalists, media experts, involved organisations and others and discussed how we could provide long-term support for independent media outlets and journalists in Ukraine. This is where Media Lifeline Ukraine was set up: a coalition to protect journalists and keep reliable information available in and around Ukraine.

From the very beginning we informed our stakeholders about our work in the region via our website and newsletters. We explained the needs and the initiatives that help journalists and media outlets to continue to do their work and maintain a flow of reliable information. We ran a campaign on social media with a strong focus on the information war. It was not until the end of the summer that we switched to highlighting other press freedom issues in the world. We did however continue to publish articles on our website about our work on other issues in other areas.

The Tegel jury praised Free Press Unlimited's commitment to protecting independent journalism worldwide and preserving access to reliable information.

On 23 May 2022, Free Press Unlimited received a special 'Tegel', the most prestigious award for journalism in the Netherlands. This award is awarded annually to journalists who have written outstanding articles but this time an extra award was presented to us because of our many years of work in the field of press freedom. The Tegel jury praised Free Press Unlimited's commitment to protecting independent journalism worldwide and preserving access to reliable information.

In terms of television exposure we did extremely well in 2022. During two separate weeks we were visible on public television channels through the Socutera scheme which gives airtime to good causes. We were also featured on the television show 'Helden van Nu' (Heroes of Today) on the SBS channel. As in the preceding two years, we also ran a campaign on the public channels in November. This annual broadcast of our own tv and radio commercials were supported by advertisements in newspapers and on social media with paid as well as organic posts.



On 16 November, during Amsterdam’s international documentary film festival IDFA, we were given the opportunity to announce the winners of the 2022 Free Press Awards during a special event at the Eye Film Museum. The winner of the Newcomer of the Year Award is British journalist Antonia Cundy. The Most Resilient Journalist Award was presented to the late Mantas Kvedaravičius and Hanna Bilobrova who made a documentary on the war in Ukraine which was screened during the event.

In December we received an interesting invitation from 180Amsterdam, a Dutch-based advertising agency, to discuss a new format with them on a pro bono basis. This is a great opportunity for Free Press Unlimited and we are looking forward to working with them in the coming year.

Social media

Our social media strategy aims to generate traffic to our site, raise awareness for our mission and to engage with our supporters. From the second half of 2022, we focused on establishing a paid social media strategy in addition to our organic social media posts.

Our organic social media strategy aims to inform and engage with supporters. Our paid social media strategy, within the framework of our Safety for Journalists end-of-year campaign, was primarily focused on raising awareness among a potentially new Dutch audience. The campaign consisted of three main goals: raise awareness, engage the audience and activate website visitors to donate. We reached 615,000 people via social media during the campaign. On YouTube our campaign video gained 132,000 views. The online campaign with its ‘safety for journalists’ message reached 1.9 million people in four weeks.

Our online following grew by 30.6% in 2022, compared to 2021, ending with a total of 50,840 followers across our social media channels by the end of the year. Most notably our LinkedIn following grew by 54%. Some of the events that attracted new followers were our Media Lifeline Ukraine initiative, The People’s Tribunal (as part of the Safer World for the Truth project) and our end-of-year Safety for Journalists campaign.

We noticed that stories about the impact of our work perform best on Facebook, Instagram and LinkedIn. Posts about reinstated radio stations, safety for journalists and the situation in and around Ukraine achieved the most reach and interaction. Sharing the activities of Free Press Unlimited staff who are in the public eye also received a great response, especially on LinkedIn. On both LinkedIn and Twitter, posts on specific topics relating to press freedom worked well, as well as more policy and advocacy driven information.

Our Instagram posts reached 261,000 people in 2022 and our Facebook posts over one million. This is for both paid and organic content. On LinkedIn we had over 10,000 page views throughout the year, on Instagram this was 5,800 and on Facebook we had 15,000 page visits. On Twitter we estimate an average of 6,000 tweet impressions per day for the year, out of which an estimated 1,000 impressions per day could be attributed to organic content.

Website

Our website had over 190,000 visitors between March and December 2022 with an average of 620 visitors per day. We observed peaks during the initial invasion of Ukraine, with a culmination of 3,236 visitors on a single day. During our end-of-year campaign we had an average of 1,225 visitors per day.

Throughout the year, 39% of our daily website traffic came from people directly going to our website, in other words, people already familiar with our organisation.

Around 19% of website visitors came to us through organic search and almost 15% through paid display ads. Almost 13% of our website traffic can be attributed to our social channels, with a 50/50 division for our organic and paid activities. We aim to keep website traffic high through our 'AlwaysOn' paid strategy which means we keep ads running throughout 2023. We will also make sure we raise awareness and engage with our audience through our multi-layered strategy. The ultimate goal is to bind a larger audience to our organisation and mission.

Screenshot of the website homepage on 12 April 2023

FREE PRESS UNLIMITED

WHO WE ARE WHAT WE DO CURRENT GET INVOLVED EMERGENCY SUPPORT DONATE | EN / NL Q ☰

Enabling and supporting independent news and information for everyone. That is our mission.

WHO WE ARE

Current

NEWS

Media4Women 2023: the impact of online harassment on women journalists

Media4Women (M4W) is a global campaign of Free Press Unlimited and partners which highlights the importance of gender equality in and through the...

7 MARCH 2023

NEWS

The challenges Ukrainian journalists face and how the NUJU helps them

A year after the Russian invasion of Ukraine, The National Union of Journalists of Ukraine (NUJU) has drawn up several numbers (shown in [this](#) Twitter...

1 MARCH 2023

NEWS

10 emerging European journalists receive support to report on climate change

15-17 February 2023 - Free Press Unlimited organised a Workshop on Climate Journalism as part of its 2023 Climate Journalism Fellowship. This...

22 FEBRUARY 2023



Looking ahead

Plans for 2023

For 2023 (and beyond) we anticipate a new set of complex political and socio-economic challenges. Besides the massive impact that the war in Ukraine has had on global geopolitics, including spiralling energy and food prices, we also notice an overall increase in conflicts, authoritarianism and disgruntled citizens in other parts of the world. This has all had a negative effect on press freedom which has been declining worldwide and in countries closer to us for the past few years.

In addition to providing emergency assistance to journalists in conflict zones and working to ensure the safety of journalists in general, we will continue to engage in issues related to press freedom in other ways. We want to be there, wherever the media and civil society are silenced by authoritarian regimes, to support and, if necessary, help to revive them. We see media increasingly being taken over by large corporations affiliated with authoritarian leaders or their survival being made difficult in other ways (SLAPPs, threats etc). We will therefore continue to look for innovative ways to ensure independent media remain resilient and viable so that they can maintain their relevance to the public.

Our new [Strategic Framework 2023-2026](#) clarifies what we stand for as an organisation. Advocacy - based on concrete examples from our work - will be a core activity rather than an additional effort. This "evidence based advocacy" has proven itself in recent years and as from 2023, we want to expand it. Included in the strategic framework is our intention to work on a new communication and personnel strategy next year, and also further develop and execute the new organisational structure.

All this should ensure that we are able to meet the external challenges mentioned above. Our work remains an uphill battle but one that, with the help of our partners and supporters, we gladly face. We will not surrender to the overwhelming negativity prevailing in the world. On the contrary, we aspire to face challenges with positivity.



The budget for 2023 was approved by the Supervisory Board end of 2022 and looks as follows:

Income	Budget 2023	
Income from government subsidies	19,790,000	88%
Income from lottery organisations	1,515,00	7%
Income from other non-profit organizations	720,000	3%
Income from companies	260,000	1%
Income from individuals, various private donors	200,000	1%
Total income	22,485,000	100%
Expenditure		
Spent on organisations's objective		
Media support programme	21,034,222	94%
Cost of income generation	802,426	4%
Management and accounting costs	633,352	3%
Total expenditure	22,470,000	100%
Result excluding financial gains and losses	15,000	
Financial gains and losses	-15,000	
Balance of income and expenses	0	
Financial ratios		
Spent on the organisation's objective / Total generated income	93.5%	
Spent on organisation's objective / Total expenses	93.6%	
Costs of income generation / Total generated income	3.6%	
Management and accounting costs / Total expenditure	2.8%	

In the (introduction of the) annual accounts of 2022, 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

The year under review was an intense one for the supervisory board.

Two issues in particular required attention. First, the change of the leadership structure involving Leon Willems and Ruth Kronenburg which came into effect on 1 April 2022. This was achieved in harmony. Leon Willems has a new position within the organisation as senior advisor international partnerships and as such the organisation retains his knowledge and expertise. Ruth Kronenburg was appointed as sole director. Previously the organisation was led jointly by Ruth Kronenburg and Leon Willems.

Secondly, the supervisory board paid close attention to Free Press Unlimited's new strategic vision and related organisational structure. The supervisory board, together with all stakeholders, reviewed and accepted the new vision and organisational structure in a critically constructive manner. With the implementation of this strategy, Free Press Unlimited is sufficiently prepared for its ever more complex task in the coming years.

The deteriorating safety of journalists worldwide is a sad fact that always demands the utmost input from all employees of the organisation. Or work can be continued because even though there was a substantial decrease in Free Press Unlimited's budget due to the discontinuation of the annual subsidy from the Dutch Foreign Affairs Ministry in 2020, this has been almost entirely compensated for from other financial sources.

Composition of the Board of Supervisors in 2022
The Board of Supervisors consisted of the following members:

- **Monica Bremer** (vice-chair as of 6 December 2019, Chair as per 9 December 2020), 1st term, end of current term: 6 December 2024.
Occupation & other positions: Lawyer and partner at Bremer & De Zwaan, Consultant at Ministry of Justice and Safety (till May 2022), Member (vice Chair) of the Board of Supervisors of Dutch broadcasting corporation VPRO, member of the Board of Stichting VPRO/Human, member of the Supervisory Board of Bosch Transmission Technology BV.
- **Paul Hofstra** (chair of FAC as of 6 December 2019, acting Chair as per May 2022), 1st term, end of current term: 6 December 2024.
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 Center 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.
- **Ronald Gijsbertsen** (proposed by the Works Council), 2nd term, end of current term: June 2023.
Occupation & other positions: Director of De Kunstenbond, Board member of De Creatieve Coalitie, member of the Board of Supervisors of Participe.
- **Nani Jansen Reventlow** (member of the Board of Supervisors as of 1st January 2021) .
Occupation & other positions: Founder of Systemic Justice, board member of Lighthouse Reports, board member of the Prince Claus Fund for Culture



and Development, board member of Bureau Clara Wichmann, board member of Security Council Report, board member of Global Voices, member of the Human Rights Watch Policy Committee.

- **Ellen Soerjatin:** co-founder/lawyer at Evers Soerjatin corporate litigation boutique; supervisory board member Petrobras Compensation Foundation; member Advisory Committee of the Netherlands Register of Court Experts on the admission standards for forensic accountants; appointments by the Amsterdam Enterprise Chambers as investigator, interim supervisory director or administrator of shares; member of the Forensic Accountancy Chamber and the Internal Investigations Chamber of the Institute for Financial Crime.
- **Hennah Draaibaar** (member of the Board of Supervisors as of 1st January 2021).
Occupation & other positions: Founder and Director of The Back Lot Foundation; Digital media trainer at RNTC; Editor in Chief, 10 minutes Youth News; Documentary filmmaker

Finally, Monica Bremer, Nani Jansen Relentlow and Ellen Soerjatin stepped down from the supervisory board. The supervisory board and Free Press Unlimited owe them a debt of gratitude for all their work over the past years. Together with Free Press Unlimited, we are currently working hard to fill the vacancies and the supervisory board is expected to be back to its full strength soon to continue its intensive but rewarding task.

Paul Hofstra, acting chair of the supervisory board



In memoriam Rianne Verbeek

In 2022 we lost our dear colleague Rianne Verbeek. As dignified and valiant as she was, she fought an unfair battle with great courage. We miss her and feel grateful to have known her. We will remember her as a wonderful person with great dedication to her work for press freedom.

08-11-1979 - 15-04-2022



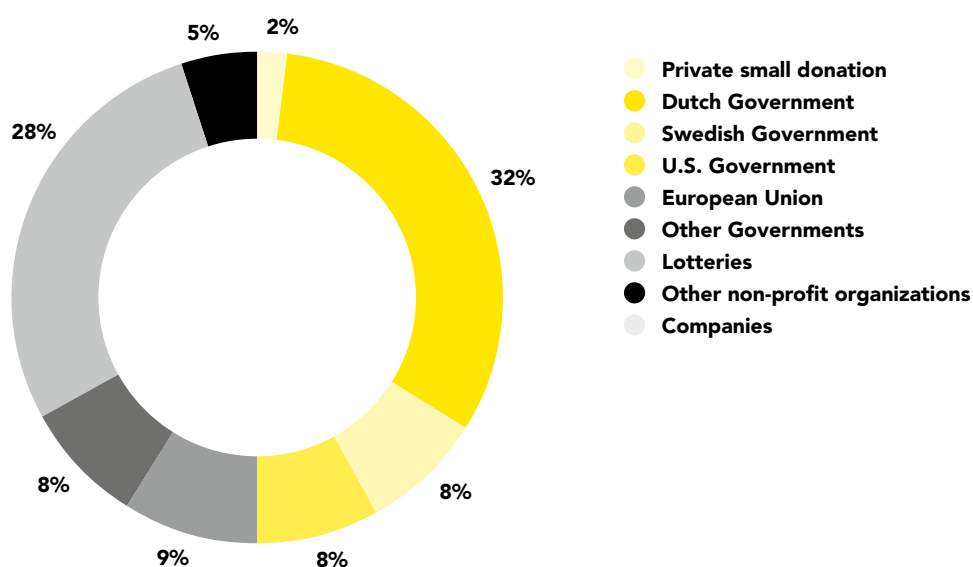
Financial report 2022

Summary 2022

Summary Annual Report Free Press Unlimited 2022

Total income	€22,811,675	100.0%
Spent on organisation's objective	€21,782,064	95.5%
Acquisition, Management & Accounting, Financial results	€1,133,378	5.0%
Continuity and other reserves	-€93,767	-0.4%
Number of fte's ultimo 2022	69.2	
Our income per donor		
Dutch Government	€7,223,593	31.7%
Swedish Government	€1,715,978	7.5%
U.S. Government	€1,841,123	8.1%
European Union	€2,083,470	9.1%
Other governments	€1,841,008	8.1%
Lotteries	€6,482,475	28.4%
Other non-profit organizations	€1,156,588	5.1%
Companies	€72,061	0.3%
Private small donations	€395,380	1.7%
Total income	€22,811,676	100.0%

Our income





Summary 2022 *continued*

Summary Annual Report Free Press Unlimited 2022

Our expenses per category

Organisation's objective	€17,777,064	94.0%
Acquisition costs funding	€527,961	2.8%
Management & Accounting	€553,939	2.9%
Financial gains and losses	€51,478	0.3%
Total expenses	€18,910,444	100.0%
Continuity and other reserves	-€93,767	
Allocation security fund	€5,000	
Allocated fund DPL	€4,000,000	
Total expenses and mutation to reserves	€22,811,676	

Introduction

The foreseen deficit for 2022, still an effect of the rejection of the Power of Voices programme in 2020, has not become reality. Instead we're facing a huge surplus with great thanks to the Dutch Postcode Lottery. Totally unexpected we received wording by the end of the year, that we were granted with an extra contribution of € 4 million. Of course it goes without saying that we are extremely grateful for this fantastic amount. In line with the general conditions set by DPL it was decided to allocate this contribution to a fund.

If we leave this extra contribution out of our analysis over 2022, we would have faced a deficit, slightly lower as foreseen. But thanks to the fundraise activities started already in 2021, we were able to secure a large portion of our budget for 2022 and coming two to three years as well. This means that we were quite successful in obtaining grants with a more longer term character. The decision not to reorganise the departments Policy & Advocacy as well as Knowledge & Quality has turned out to be a good one for if we had, we wouldn't been able to respond to all the political challenges 2022 brought the world and press freedom at large.

2022 was of course marked by the full invasion of Ukraine by Russia. Free Press Unlimited immediately responded by initiating the Media Lifeline Ukraine. We managed to raise €1,3 million (€776k allocated to 2022), to make sure that the free flow of information will continue in Ukraine.

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, meaning that the organisation includes an assumption regarding the expected income. This explains why the total income from government grants was almost €2,8 million lower than budgeted. Our COVID-19/Africa project was actually budgeted too high, since most activities were already completed in 2021. Other main projects with a lower income (Syria, Radio Dabanga, MENA and Western Balkan) have a diverse set of

reasons but they are mainly related to delays in the implementation of the projects due to capacity problems or a worsened situation in the country. On the other hand several of our projects related to Eurasia showed much higher income than budgeted which was mainly due to the intensified attention for the area since the start of the war in Ukraine.

Almost all income is programme-related and is incidental. The structural contribution from the Dutch Postcode Lottery and incomes from private individuals are the only gifts which are not earmarked, jointly 7.8% (2021: 6.3%) of the total income raised. Last year, those funds were used in part to restore the continuity reserve to its required level. The funds were also used to cover the unfunded youth programme WADADA, part of our Policy & Advocacy activities as well as of Knowledge & Quality. We plan to invest more on unearmarked funds although we are aware that this means extra deployment of time and capacity.

This year is also the first year that the accounts of Radio Dabanga and Sudd Press Limited are not consolidated in our Annual Report anymore due to the fact that they are no longer a project of FPU, but have become fully independent, set up their own entity according to local law. On the other hand: this is the first year we consolidate our Eastern European office in terms of amount of fte's and we no longer categorise all its expenditure as project expenses. We now specify these in the different categories as shown on page 67-69 for more transparency.

All in all the financials of 2022 show that we are doing everything in our power to continue defending the importance of press freedom and freedom of speech in a seemingly less free environment, to help our partners survive and support where we can.

Ruth Kronenburg,
17 Mei 2023



Consolidated balance sheet as of 31 December 2022

All amounts in euro, after appropriation of result

Assets	31/12/2022	31/12/2021
Fixed Assets		
Intangible fixed assets		
Website	24,113	45,225
Tangible fixed assets		
Renovation	28,660	46,648
Office furniture and equipment	35,055	39,143
Hardware and software	31,298	61,207
Total tangible fixed assets	95,014	146,998
Total fixed assets	119,127	192,223
Current assets		
Accruals	165,089	925,110
Accounts receivable and advances	162,331	56,067
Grants to be received	5,283,138	3,730,750
Total current assets	5,610,558	4,711,927
Liquid assets		
The Netherlands	11,929,191	5,410,019
Abroad	429,980	377,871
Total liquid assets	12,359,171	5,787,890
Total assets	18,088,856	10,692,040



Consolidated balance sheet as of 31 December 2022 *continued*

All amounts in euro, after appropriation of result

Liabilities	31/12/2022	31/12/2021
Reserves and funds		
Continuity reserve	2,533,304	2,599,676
Allocated funds DPL	4,000,000	0
Security Fund	18,957	23,957
Other reserve office Eastern Europe	-108,141	-80,746
Total reserves and funds	6,444,120	2,542,887
Provisions	0	0
Current liabilities		
Payables related to staff	302,081	193,630
Payable to suppliers	481,978	257,855
Other short-term liabilities	308,970	415,368
Obligations related to current projects	982,620	1,142,769
Grants received in advance	9,569,086	6,139,531
Total current liabilities	11,644,736	8,149,153
Total liabilities	18,088,856	10,692,040



Consolidated statement of income and expense

All amounts in euro

Income	2022	budget 2022	2021
Income from government subsidies	14,705,171	17,470,000	13,116,215
Income from lottery organisations	6,482,475	2,645,000	2,614,253
Income from other non-profit organizations	1,156,588	225,000	329,067
Income from companies	72,061	15,000	17,260
Income from individuals	395,380	125,000	121,001
Total income	22,811,675	20,480,000	16,197,796
Expenditure			
Media support programme	17,777,064	19,362,066	15,488,967
Cost of income generation	527,961	680,932	403,748
Management and accounting costs	553,939	530,002	449,567
Total expenditure	18,858,964	20,573,000	16,342,282
Result excluding financial gains and losses	3,952,711	-93,000	-144,486
Interest expense	-8,580	-10,000	-21,012
Interest income	385	0	13
Currency exchange results	-43,283	-25,000	14,288
Extraordinary gains and losses	0	0	44,541
Financial gains and losses	-51,478	-35,000	37,829
Balance of income and expenses	3,901,233	-128,000	-106,657
Appropriation of the balance			
Additions to / withdrawals from:			
Continuity reserve	-66,372	-128,000	-103,124
Allocated reserves	3,500,000	0	0
Security fund	-5,000	0	-3,533
Other reserve office Eastern Europe	-27,395	0	0
Total	3,901,233	-128,000	-106,657
Financial ratios			
Spent on the organisation's objective / Total generated income (excl. allocated income)	94.5%	94.5%	95.6%
Spent on organisation's objective / Total expenses	94.3%	94.1%	94.8%
Costs of income generation / Total generated income	2.3%	3.3%	2.5%
Management and accounting costs / Total expenditure	2.9%	2.6%	2.8%



Consolidated cash flow statement

All amounts in euro

	2022	2021
<i>Operational activities</i>		
Balance of income and expenses during the financial year	3,944,669	-106,657
Depreciations	95,588	100,568
Changes in provisions	0	-65,000
Gross cash flow on the basis of operational activities	4,040,257	-71,089
<i>Investment activities</i>		
Changes in current assets	-774,214	-2,543,698
Changes in current liabilities	3,495,584	-4,433,805
Net cash flow on the basis of operational activities	6,761,627	-7,048,591
<i>Investment activities</i>		
Changes to fixed assets	-22,491	-85,144
Changes in liquid assets	6,739,135	-7,133,735
Liquid assets at the start of the financial year	5,787,890	12,921,625
De-consolidation liquid assets SDF / SPL	-124,417	n/a
Foreign exchange results liquid assets	-43,436	-16,883
Liquid assets at the end of the financial year	12,359,171	5,787,890
Changes in liquid assets	6,739,135	-7,133,735

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 2022 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. As per 1 January 2022, Stichting Dabanga Foundation (SDF) and Sudd Press Limited (SPL) are no longer consolidated in the annual accounts of Stichting Free Press Unlimited due to ceasing of control as per this date. 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.

Accounting principles *continued*

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

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 67-69.

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 fl 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	-76,902			
Book value at the start of the financial year	45,225			
<i>Changes over the course of the year</i>				
Additions to fixed assets	0			
Depreciations	-21,112			
Balance of changes over the course of the year	-21,112			
<i>Balance at the end of the financial year</i>				
Purchase costs	122,127			
Cumulative depreciations	-98,014			
Book value at the end of the financial year	24,113			
Tangible fixed assets	total	office	hardware/ software	renovation
<i>required for regular operations</i>				
<i>Balance at the start of the financial year</i>				
Purchase costs	728,894	167,821	274,881	286,193
Cumulative depreciations	-581,896	-128,677	-213,674	-239,545
Book value at the start of the financial year	146,998	39,143	61,207	46,648
<i>Changes over the course of the year</i>				
Additions to fixed assets	22,491	10,059	12,433	0
Depreciations	-74,476	-14,147	-42,342	-17,987
Balance of changes over the course of the year	-51,984	-4,088	-29,909	-17,987
<i>Balance at the end of the financial year</i>				
Purchase costs	751,386	177,879	287,313	286,193
Cumulative depreciations	-656,372	-142,824	-256,015	-257,533
Book value at the end of the financial year	95,014	35,055	31,298	28,660

The investments in 2022 consist mainly of laptops (replacements), furthermore AED equipment and two coffee machines.



Notes to the consolidated balance sheet *continued*

All amounts in euro

Current assets	31/12/2022	31/12/2021
<i>Accruals</i>		
Other prepayments	133,976	893,997
Various securities	31,113	31,113
Total	165,089	925,110
<i>Accounts receivable and advances</i>		
Advances to own staff	32,384	8,996
Advances to external contractors	36,575	45,049
Accrued interest	385	0
Pension premiums	2,315	2,023
Current Accounts	90,674	0
Total	162,331	56,067
<i>Grants to be received</i>		
Dutch Postcode Lottery	900,000	900,000
Dutch Ministry of Foreign Affairs - Various projects	1,168,078	762,439
US Government	682,917	363,723
European Union	1,943,764	1,314,737
Deutsche Gesellschaft fur Int. Zusammenarbeit	0	69,696
Anonymous donor	276,172	115,824
NUFFIC	22,099	67,834
Various	290,108	136,497
Total	5,283,138	3,730,750

The grant to be received from the Dutch Postcode Lottery is related to the yearly structural funding for €900,000. The grant to be received from the Dutch Ministry of Foreign Affairs is related to the projects Radio Dabanga 4000004905 for €240,499; Congo-Kinshasa 4000005911 for €142,479; Somalia 4000004237 for €293,696; Justice and Safety 400004893 and 4000004040 for €337,958 and Pakistan 4000004526 for €10,930. The grants to be received from US Government is mainly related to a grant from USAID for €513,864, DRL for €122,533 and 3 other projects. The balance of the European Union is mainly related to the projects in South Sudan for €699,756, Syria for €688,464 and Mali for €357,156. 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	31/12/2022	31/12/2021
<i>The Netherlands</i>		
ASN Bank	8,285	1,411,347
ABN AMRO Bank	7,235,921	2,099,689
ING Bank	4,684,022	1,897,700
Cash	962	1,283
Total	11,929,191	5,410,019
<i>Abroad</i>		
Eastern Europe office	429,980	269,207
Sudd Press Limited	0	108,665
Total	429,980	377,872

The liquid assets are at the free disposal of the organisation. A total amount of €638,955 (2021: €195,483) in balances on USD accounts have been included and €71,812 (2021: €162,544) in balances on GBP accounts. The total position of the bank accounts at year-end 2022 is higher mainly due to the received advances for some bigger projects starting in the beginning of 2023. See therefore our total balance of 'Grants received in advance' which increased significantly compared to last year with an increase of almost €1,6mio.

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	31/12/2022	31/12/2021
<i>Continuity reserve</i>		
Balance as of January 1	2,599,676	2,702,800
Appropriation of reserve	-66,372	-103,124
Balance as of December 31	2,533,304	2,599,676
<i>Allocated fund DPL</i>		
Balance as of January 1	0	0
Appropriation of funds	4,000,000	0
Balance as of December 31	4,000,000	0
<i>Security fund</i>		
Balance as of January 1	23,957	27,490
Contributions	0	10,000
Spent on objective	-5,000	-13,533
Balance as of December 31	18,957	23,957
<i>Other reserve office Eastern Europe</i>		
Balance as of January 1	-80,746	-80,746
Appropriation of reserve	-27,395	0
Balance as of December 31	-108,141	-80,746

As a result of an extra contribution which FPU received just before year-end from the Dutch Postcode Lottery (DPL) an amount of € 4,000,000 is allocated to a new created allocated fund (“bestemmingsfonds”). This fund will be used for future obligations and activities in line with the general conditions set by DPL. The remaining balance of the operating income for 2022 will be deducted from the continuity reserve, bringing it to 77% of one year’s operating expense (2021: 81%). This is reasonably in line with the organisation’s self-imposed minimum-maximum as described below.

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 €3,3 million for the financial year 2022. 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 €3,3 million.

Notes to the consolidated balance sheet *continued*

All amounts in euro

Provisions	31/12/2022	31/12/2021
Balance as of January 1	0	65,000
Allocated	0	-65,000
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	31/12/2022	31/12/2021
Obligations in connection with current projects	982,620	1,211,429
Payable to suppliers	481,978	257,855
Reserves for holiday allowances	178,173	192,560
Provisions for statutory leave entitlements	174,105	174,461
Other short-term liabilities	134,865	172,247
Taxes and social premiums	123,908	1,070
Total	2,075,650	2,009,622

The item 'Obligations in connection with current projects' includes an amount of €197,677 (2021: €166.679) charged against the balance of our office in Eastern Europe.

Grants received in advance or to be returned	31/12/2022	31/12/2021
Dutch Postcode Lottery - Various projects	600,328	1,685,703
Dutch Ministry of Foreign Affairs - Various projects	6,429,306	2,977,607
European Union	1,571,129	545,783
SIDA	491,135	781,519
Belgian Ministry of Foreign Affairs	0	25,103
US Government	0	16,486
Open Society Foundation	34,228	34,726
Various	442,960	72,604
Total	9,569,086	6,139,531



Notes to the consolidated balance sheet *continued*

All amounts in euro

The grant received in advance from the Dutch Postcode Lottery consists of the projects 'A Safer World for the Truth' for €564,296 (2021: €1.1 million) and 'Mind the Children' for €36,032 (2021: €524,000). The full amounts for the entire project duration were received at the end of 2019. The grant received in advance from the Dutch Ministry of Foreign Affairs is related to the projects 4000006310 for €2,850,000; Safety of Voices 4000006253 for €1,900,000; Radio Tamazuj 4000002109 €977,091 and another 7 projects. The grant received in advance per 31/12/2021 from the European Union is mainly related to one project in Central America for €719,671; to a project for Somalia for €426,306 and 3 other projects. SIDA's grants received in advance relate to Syria (€447,845) 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, 2018. The rent for 2023 is €168,320 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 €7,878 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 2023 is €76,677 per year. A deposit of €16,453 has been provided for this lease.

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 2023 is €19,524 per year.

Notes to the consolidated statement of income and expenses

All amounts in euro

Income	2022	budget 2022	2021
<i>Income from government grants</i>			
Anonymous donor - Central America	264,835	315,000	554,034
DRL - TOTEM	152,153	265,000	220,444
Dutch Min. of Foreign Affairs - Safety	1,947,609	2,220,000	1,330,483
Dutch Min. of Foreign Affairs - VIMES	541,690	565,000	846,373
Embassy of the Netherlands - Congo-Kinshasa	569,981	50,000	209,026
Embassy of the Netherlands - Costa Rica	347,773	200,000	208,424
Embassy of the Netherlands - Mozambique	94,627	90,000	64,450
Embassy of the Netherlands - Nigeria	23,393	85,000	83,672
Embassy of the Netherlands - Pakistan	408,877	405,000	325,880
Embassy of the Netherlands - Western Balkan	432,277	720,000	187,754
European Union - C.A.R.	38,493	85,000	198,284
European Union - COVID-19 Response Africa	-87,670	585,000	696,282
European Union - MENA	141,904	440,000	29,750
European Union - Safety	148,993	100,000	124,204
Various governments - Bangladesh	176,785	175,000	205,179
Various governments - Great Lakes	667,759	760,000	640,574
Various governments - Mali	240,921	160,000	522,079
Various governments - Radio Dabanga	1,428,367	2,065,000	1,278,565
Various governments - Radio Tamazuj	1,190,896	1,425,000	1,187,483
Various governments - Eurasia	3,231,414	2,215,000	1,734,429
Various governments - Somalia	293,696	440,000	235,293
Various governments - Syria	1,806,765	2,370,000	1,748,450
Various governments - Venezuela	421,206	375,000	230,872
Various projects	222,429	1,360,000	283,981
	14,705,171	17,470,000	13,116,215
<i>Income from lottery organisations</i>			
Dutch Postcode Lottery – Structural funding	900,000	900,000	900,000
Dutch Postcode Lottery – Extra contribution	4,000,000	0	0
<i>Dutch Postcode Lottery (additional project contribution)</i>			
Dutch Postcode Lottery – A Safer World for the Truth	1,065,430	1,295,000	1,073,903
Dutch Postcode Lottery – Mind the Children	517,045	450,000	542,679
Dutch Postcode Lottery – Oxfam – Money Trail	0	0	97,671
	6,482,475	2,645,000	2,614,253

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

All amounts in euro

Income	2022	budget 2022	2021
<i>Income from other non-profit organizations</i>			
Various organisations - Media Lifeline Ukraine	776,129	0	0
NUFFIC - Ethiopia	17,409	0	67,834
Various foundations - Eurasia	41,523	0	103,404
Various projects / unearmarked	321,527	225,000	157,829
	1,156,588	225,000	329,067
<i>Income from companies</i>			
Various contributions Publeaks	34,561	15,000	17,090
Various	37,500	0	170
	72,061	15,000	17,260
Contributions from private donors	395,380	125,000	121,001
Total generated income	22,811,675	20,480,000	16,197,796

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. The total income was approximately €2,3 million higher than budgeted. This is mainly due to the extra contribution from the Dutch Postcode Lottery of €4,0 million. The income from government grants was almost €2,8 million lower than budgeted. Main projects with a lower income were Syria, Radio Dabanga, MENA and Western Balkan. Also our COVID-19/Africa project was budgeted with a higher income for 2022 but that project was actually budgeted too high, most activities were already completed in 2021. The other projects financed with government grants with a much lower income than budgeted have 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.

The latter is also the main reason for an €932.000 higher income from other non-profit organisations. In total an amount of €776,129 of income was related to the project Media Lifeline Ukraine, which of course wasn't budgeted. Almost all income raised is programme-related and is incidental. The structural contribution from the Dutch Postcode Lottery, €500,000 of their extra contribution 2022 and income from private individuals are the only gifts which are not earmarked, jointly 7.8% (2021: 6.3%) 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 the unfunded youth programme WADADA, the Fund for Journalists and a major part of our Policy & Advocacy activities as well as Knowledge & Quality.

Contributions from private donors

Contributions from private donors consists mainly of donations and gifts, only an amount of €21,500 was related to a legate.

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

All amounts in euro

Expenses	2022	budget 2022	2021
<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	1,034,551	959,225	998,732
Bangladesh	41,558	75,502	40,394
C.A.R.	18,553	83,063	157,006
Central America	836,306	828,736	816,488
Congo-Kinshasa	502,150	0	159,876
COVID-19 Response Africa	-166,247	175,166	399,174
Great Lakes	603,393	586,873	549,734
Legal Defense Fund / Reporters Respond	1,597,767	1,469,488	1,083,995
Mali	180,113	90,037	426,270
Media Lifeline Ukraine	727,262	0	0
MENA	51,436	285,597	4,268
Mind the Children	463,569	319,478	462,014
Pakistan	296,723	253,759	247,417
Eurasia	2,221,700	1,864,164	1,654,761
Somalia	196,702	268,417	132,616
South Sudan / Radio Tamazuj	1,067,338	1,168,723	1,063,436
Sudan / Radio Dabanga (4000004905)	448,686	510,543	1,497
Sudan / Radio Dabanga (other donors)	910,643	1,439,457	607,260
Syria	1,364,086	1,746,266	1,100,440
TOTEM	69,840	234,192	134,051
VIMES	475,209	450,355	707,060
Western Balkan	334,043	467,271	123,538
Various projects	353,684	2,723,563	997,741
	13,629,065	15,999,875	11,867,767
Allocated costs of own organisation	5,229,899	4,573,124	4,474,514
Total expenses	18,858,964	20,572,999	16,342,282

In total an amount of € 484,882 (2021: € 235,141) related to subgrants has been de-obligated in 2022.



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 2022, the applicable remuneration maximum for Free Press Unlimited was €199,000. 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 2022 Annual Report. These notes also show that the members of Free Press Unlimited's Board of Supervisors are not reimbursed for their activities.

Per April 1st, 2022 Leon Willems resigned as Director of Policy & Programmes to continue his services as Senior Advisor International Partnerships.

Table 1a. Senior Executives

Details for 2022	Kronenburg, R.C.E. (Ruth)	Willems, L.A.M. (Leon)
Details of position	<i>Executive Director</i>	<i>Director of Policy and Programmes</i>
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		
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
Less: unduly paid	Not applicable	Not applicable
Total remuneration	129,306	31,194
Reason why maximum may or may not be exceeded	Not applicable	Not applicable
Notes to unduly paid amounts	Not applicable	Not applicable
Basic Score for Director roles (BSD-points)*	470	N/A

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

All amounts in euro

Table 1a. Senior Executives

Details for 2021	Willems, L.A.M. (Leon)	Kronenburg, R.C.E. (Ruth)
Details of position	<i>Director of Policy and Programmes</i>	<i>Director of Operations</i>
Start and end of position in 2021	01/01-31/12	01/01-31/12
Part-time factor in FTE	1.0	1.0
Employment contract	Yes	Yes
Remuneration plus taxable expense allowances	110,261	110,261
Remuneration payable in the future	14,796	14,796
Subtotal	125,057	125,057
Individual remuneration cap	191,000	191,000
Total remuneration	125,057	125,057
Basic Score for Director roles (BSD-points)*	418	418

* 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). On 6-12-2022 the Supervisory Board approved the score mentioned above for 2022.

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

Table 1d*. Senior supervisory roles with remuneration of €1,800 or less (end 2022)

Position	Name
Chairperson Supervisory Board	Monica Bremer <i>(resigned per 1-11-2022)</i>
Member Supervisory Board	Ronald Gijsbertsen
Member Supervisory Board/ Chair Financial Audit Comm.	Paul Hofstra <i>(acting Chair)</i>
Member Supervisory Board / Financial Audit Comm.	Ellen Soerjatin <i>(resigned per 1-1-2023)</i>
Member Supervisory Board	Nani Jansen Reventlow <i>(resigned per 1-1-2023)</i>
Member Supervisory Board	Hennah Draaibaar

Table 1d*. Senior supervisory roles with remuneration of €1,800 or less (per 2023)

Position	Name
Chairperson Supervisory Board	Paul Hofstra
Member Supervisory Board	Ronald Gijsbertsen
Member Supervisory Board/ Chair Financial Audit Comm.	Arnoud Kuijpers
Member Supervisory Board / Financial Audit Comm.	Merel Borger
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 2022, Free Press Unlimited employed the equivalent of 69.2 FTE (2021: 73.6 FTE, excluding Dabanga 63.3 FTE). 59.2 FTE are employed by Stichting Free Press Unlimited and 10 FTE by our Eastern Europe office.

On average in 2022 Free Press Unlimited employed the equivalent of 71.4 FTE of which 58.4 FTE were employed in The Netherlands and 13 FTE abroad.

This includes for 50% permanent and for 50% temporary employment contracts, which is a similar ratio as in 2021. The workforce has declined with 12 FTE due to the employees working on the Radio Dabanga project as these employees are now included on the payroll of Stichting Dabanga Foundation itself. The increase stems from the 10 FTE working for the Eastern Europe office. For further details, see the Report of the Board of Directors in the 2022 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 2022	Budget 2022	Total 2021
Grants for partner organisations/ own activities	13,566,829	52,588	9,714	13,629,132	15,999,875	11,867,833
Communication costs	130,239	14,705	16,835	161,780	197,185	154,110
Employee costs	3,513,467	396,702	454,159	4,364,328	3,720,101	3,757,218
Housing costs	215,984	24,387	27,919	268,289	189,298	194,227
Office and general costs	288,182	32,538	37,251	357,971	391,610	285,554
Depreciations	62,362	7,041	8,061	77,465	74,930	83,340
Total	17,777,064	527,961	553,939	18,858,964	20,572,999	16,342,282

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

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

In total an amount of €17.8 million, which is more than 94% 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 spend contributing to our objective. This entails, for example, hours spend on investigations, training for media professionals, advise 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 80.5% to this category. This means that on average over the whole organisation, every hour spend by an employee of FPU +/- 50 minutes is directly contributing to the objective.

2. Acquisition of grants

In total an amount of €528 thousand (2.3% 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 spend related to the acquisition of funds, which is not only time spend by our fundraising department. This entails, for example, hours spend 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 9.1% to this category. This means that on average over the whole organisation, every hour spend by an employee of FPU +/- 5 minutes are spend to acquire funds for FPU's main objective: access to information via local media support.



3. Costs of management and accounting

In total an amount of €553 thousand (2.9% 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 spend related to management and accounting. This entails, for example, hours spend 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 10.4% to this category. This means that on average over the whole organisation, every hour spend by an employee of FPU +/- 5 minutes are spend 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:

	2022	2021	
Media support	80.5%	81.8%	
Acquisition of government grants	9.1%	8.3%	
Management & accounting	10.4%	9.9%	
	100.0%	100.0%	
<i>Employee costs as shown above can be subdivided into:</i>			
	Total 2022	Budget 2022	Total 2021
Salary costs	3,186,011	2,594,206	2,620,090
Social security contributions	577,874	562,748	568,363
Pension premiums	446,733	390,770	394,669
Other staff costs	153,710	172,376	174,096
	4,364,328	3,720,101	3,757,218
<i>Employee costs before allocation indirect cost coverage:</i>			
	Total 2022	Total 2021	
Salary costs	3,931,392	3,161,723	
Social security contributions	713,070	685,857	
Pension premiums	551,248	476,256	
Other staff costs	189,671	210,086	
	5,385,381	4,533,922	



Separate annual accounts of Stichting Free Press Unlimited

Balance sheet as of 31 December 2022

All amounts in euro, after appropriation of result

Assets	31/12/2022	31/12/2021
Fixed Assets		
Intangible fixed assets		
Website	24,113	45,225
Tangible fixed assets		
Renovation	28,660	46,648
Office furniture and equipment	35,055	39,143
Hardware and software	31,298	61,207
Total tangible fixed assets	95,014	146,998
Total fixed assets	119,127	192,223
Current assets		
Accruals	150,268	830,277
Accounts receivable and advances	162,331	56,067
Receivables from group entity	231,884	197,361
Grants to be received	5,283,138	3,730,750
Total current assets	5,827,621	4,814,455
Liquid assets		
The Netherlands	11,929,191	5,410,019
Abroad	0	108,664
Total liquid assets	11,929,191	5,518,683
Total assets	17,875,939	10,525,361



Separate annual accounts of Stichting Free Press Unlimited

Balance sheet as of 31 December 2022 *continued*

All amounts in euro, after appropriation of result

Liabilities	31/12/2022	31/12/2021
Reserves and funds		
Continuity reserve	2,425,163	2,518,930
Allocated funds DPL	4,000,000	0
Security fund	18,957	23,957
Total reserves and funds	6,444,120	2,542,887
Provisions	0	0
Current liabilities		
Payables related to staff	302,081	193,630
Payable to suppliers	478,924	257,855
Other short-term liabilities	296,786	248,689
Obligations related to current projects	784,944	1,142,769
Grants received in advance	9,569,086	6,139,531
Total current liabilities	11,431,820	7,982,474
Total liabilities	17,875,940	10,525,361



Statement of income and expense

All amounts in euro

Total income	22,811,675	20,480,000	16,197,796
Expenditure			
Media support programme	17,781,008	19,362,066	15,488,967
Cost of income generation	526,123	680,932	403,748
Management and accounting costs	551,834	530,002	449,567
Total expenditure	18,858,964	20,573,000	16,342,282
Result excluding financial gains and losses	3,952,711	-93,000	-144,486
Interest expense	-8,580	-10,000	-21,012
Interest income	385	0	13
Currency exchange results	-43,283	-25,000	14,288
Extraordinary gains and losses	0	0	44,541
Financial gains and losses	-51,478	-35,000	37,829
Balance of income and expenses	3,901,233	-128,000	-106,657

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 51. 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 €108,141 (2021: €80,746) has been accounted for.

Equity

Reserves and funds	31/12/2022	31/12/2021
<i>Continuity reserve</i>		
Balance as of January 1	2,518,930	2,622,054
Appropriation of reserve	-93,767	-103,124
Balance as of December 31	2,425,163	2,518,930

Reconciliation of consolidated- and separate reserves and funds

	31/12/2022	31/12/2021
Consolidated reserves and funds	6,444,120	2,542,887
Elimination of other reserve office Eastern Europe	108,141	80,746
Provision to receivables from office Eastern Europe	-108,141	-80,746
Separate reserves and funds	6,444,120	2,542,887

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 2022 included in the annual report

Our opinion

We have audited the financial report 2022 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 2022, and of its result for 2022 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 2022;
- 5 the consolidated and company statement of income and expense for 2022; 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 2022. 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 have paid attention to the risks relating to management override, fraud risk in revenue recognition and fraud risk due to activities being carried out in countries with higher risk of corruption.

We have evaluated the design and implementation of the relevant internal controls which are particularly relevant for these risks.

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.

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

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;

Compliance with rule against overlapping pursuant to the WNT not audited

In accordance with the Audit Protocol WNT 2022 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

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

- Management board's report;
- Board of Supervisors' report.

Based on the following procedures performed, we conclude that the other information is consistent with the financial report and does not contain material misstatements.

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 a 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, 17 May 2023

PKF Wallast

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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