

**People deserve to know** Everyone is entitled to unbiased and factual information, so that they are able to make a realistic appraisal of their situation and take control of their lives.

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

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# Key figures 2014

### **Highlights**

**Total income** 

### €16.811.046

Spent on the organisation's objective

## €16.001.082

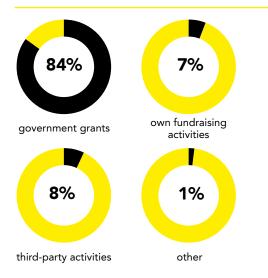
**Operating expenses** 

€304.247

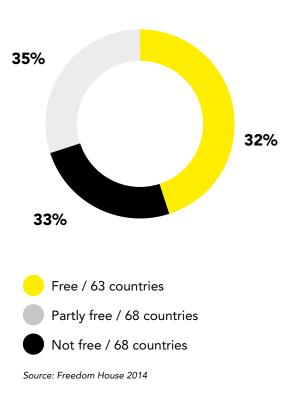
Number of employees

46,2 FTEs ⓓ 60% ☺40%

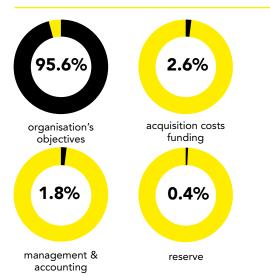
### **Our income**

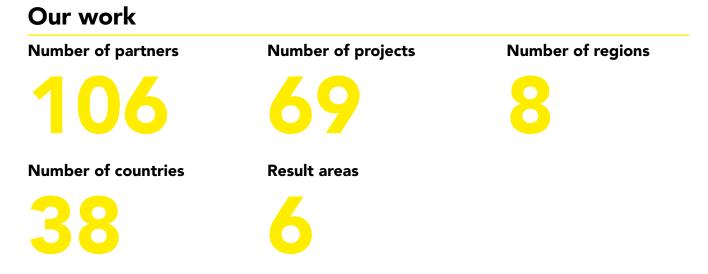


Press freedom monitor



### Our expenses

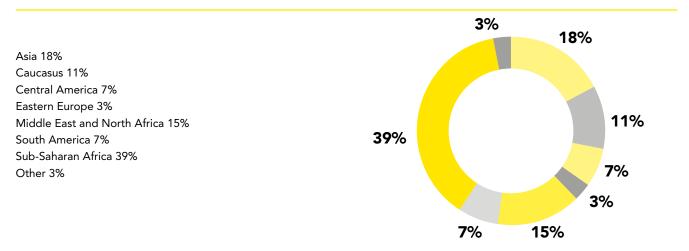




### **Result** areas

- **1** Increased media participation by vulnerable groups
- 2 Media organisations have professionalised further and have better relation with the public
- **3** Media supporting organisations have professionalised further
- 4 Social organisations, platforms and networks have been strengthened
- **5** Access to information in media deprived areas
- 6 Individual journalists can continue working in a secure and protected manner

### Geographic distribution by region



"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."

Article 19 of the Universal Declaration of Human Rights (1948)

# Preface

In 2014, the importance of press freedom and access to independent and reliable information was even clearer than in previous years. At the same time, the challenge to achieve this mission was also greater than ever. This realisation provides extra urgency to the work of Free Press Unlimited.

#### The importance of information

Access to reliable information is a crucial necessity of life. It takes political courage to translate that realisation into a concrete policy. In 2014 the importance of press freedom and reliable flows of information managed to reach the international agendas of the UN, UNESCO, European Council and Human Rights Council. This is a first step towards a broadly supported approach towards the lack of reliable information.

In 2014, large conflicts broke out and existing conflicts unfortunately intensified. Large groups of people worldwide were fleeing from violence of war or looking for a viable existence. Access to information is an important element in war. Those in power and armed groups manipulate media to strengthen their position. In doing so, they regularly violate the fundamental right to independent information and a pluralist press.

We see a shift in the manner information is collected. Journalists and media have been given a different role because everybody can participate online and produce content. In all this busy information traffic, rumours or unfounded allegations easily become mistaken for truths. It is a paradox that there is an indisputable acute lack of reliable and independent information in our globalised world. Press freedom and reliable journalism are essential preconditions for resolving this problem.

#### Press freedom at stake

Press freedom has found itself in a dramatic downward spiral in the past ten years according to the authoritative report *Freedom of the Press 2014.* It is bitter that, in an era with more and more online sources of information, the media face increasingly serious limitations to their independence and operational freedom.

Apart from that, it is noted that in many countries the media organisations themselves are responsible for biased, unprofessional journalism and in some cases even provide pure propaganda. See also the opinion article 'Who pays decides' published by Leon Willems (Free Press Unlimited) and Arch Puddington (Freedom House) in *Villamedia*.

#### Free Press Unlimited's retort

Free Press Unlimited actively responds to the need to improve information provision and press freedom. We are solution driven and have a tailor-made approach to problems. Our core business is to set up an intensive collaboration with local partners such as media production organisations, media supporting organisations and individual media pioneers. Free Press Unlimited supports these change agents in various ways, keeping in mind the local circumstances. We empower brave journalists and media so that they can keep operating independently and develop further. The objective is that the projects we assist in can continue without our involvement as soon as possible.

We are pleased that a number of projects reached this stage in 2014, such as projects in Kosovo, Moldova, Georgia, Armenia, Tajikistan, Uganda and Zambia. Furthermore, we see that various active media organisations increasingly take on a regional leading role. In 2014, for example, local media trainers from Zimbabwe, who were trained by Free Press Unlimited, started working in Burundi. The news programmes for children in Bangladesh and Nicaragua are an example to surrounding countries. Also, in 2014 contacts were established between producers of the news programme for children in Ghana and their colleagues in Sierra Leone. Thanks to the network of *WADADA News for Kids* an exchange of knowledge and skills has taken place on an international scale, including during the annual conference which was held in Nepal.

#### Theory of change

Our mission is still current. Free Press Unlimited's objectives have remained unchanged in 2014. We have, however, concentrated on a change in strategy this year. A practical reason to do so was the termination of the co-financing system of the Ministry of Foreign Affairs, and apart from that, we felt a need ourselves to change course in this time of journalistic transition.

In the summer of 2014 we held a number of internal brainstorm sessions, based on which we developed our new strategic

partnership. We chose to team up with the European Journalism Center (EJC) in Maastricht. This partner is good at building up a curriculum of journalistic training programmes and the development of data driver investigative journalism.

We described Free Press Unlimited's strategy for 2016-2020 in an English publication 'No News is Bad News'. Central theme in this publication is the Theory of Change. Our focus is on lobbying and influencing as a strategic means, with the aim to improve press freedom and increase access to independent and reliable information. This is an intervention that requires patience and sometimes even political changes. Our expertise and track record provide a basis to make a difference. It is typical for Free Press Unlimited to pay attention to the protection of journalists and justified journalism in conflict areas, the safeguarding of open access to media and the strengthening of the media's watchdog role. We are pleased that this vision has been formally recognised by the Ministry of Foreign Affairs.

A precondition for the media to function well is a safe working environment for journalists and reliable connections to the Internet. In 2014, Free Press Unlimited's Internet Protection Lab (IPL) has initiated numerous activities to safeguard this precondition. For further information, please refer to the case study in this annual report.

In 2014, women were still underrepresented in the media worldwide. Unfortunately, this is a universal phenomenon and exchanging experiences is essential to developing an effective approach for dealing with this issue. In 2014, our projects in, for example, Somalia and Bangladesh achieved measurably positive results in this area.

#### Cooperation

This annual report shows that Free Press Unlimited carries out useful work in nearly forty countries, together with a large variety of partners. There are many dots on the map to show where we operate. This annual report describes the justification of our approach. One of the lessons learned in 2014 is that the relation between our projects and the contacts between the people involved was often too implicit. We can learn from each other's situations, that much was clear, but the actual execution did not occur systematically. That is why, in 2014, we aimed our strategy at establishing more solid connections between similar projects that may be spread geographically.

This intention was made visible by projects such as WADADA News for Kids and the StoryMaker app. These initiatives correspond well with the need to increase media literacy amongst young people in particular. Furthermore, they correspond with the focus on experience-based learning using digital resources. In 2014, the added value of collaboration between media initiatives was demonstrated clearly in practice, for example through our projects in Syria, South Sudan and Sierra Leone.

In this annual report we provide accountability on our activities in 2014 and provide an overview of the results achieved. We would like to thank our partners, donors, sponsors and especially our employees and volunteers very much for their contribution to enabling our projects.

Leon Willems, Director of Policy and Programmes Ruth Kronenburg, Director of Operations

# Introduction

At Free Press Unlimited, we focus on six key themes, which we have translated into concrete objectives that we aim to achieve through our work. This creates a clear framework that can be used to evaluate our activities. In 2014 Free Press Unlimited participated in five alliances of the Co-financing system (MFS-II) of the Dutch Ministry of Foreign Affairs.

#### **MFS-II** allianties

The current Co-financing system (MFS-II) is valid from 2011 to 2015. Various social organisations have formed coalitions and work together on joint objectives.

#### Free Press Unlimited is part of the following alliances:

- 1. Press Freedom 2.0 lead applicant Free Press Unlimited
- 2. People Unlimited 4.1 lead applicant Hivos
- 3. Freedom from Fear lead applicant PAX
- 4. Conn@ct Now lead applicant WarChild
- 5. Girl Power lead applicant Plan Nederland

#### 1 Press Freedom Consortium

- Partners: Free Press Unlimited (lead applicant), Mensen met een Missie (People with a Mission - MM), European Journalism Centre (EJC), World Press Photo Foundation (WPPh) and European Partnership for Democracy (EPD).
- Countries: Pakistan (FPU), Bangladesh (FPU and WPPh), Egypt (FPU and EPD), Indonesia (FPU, MM and EJC), South Africa (FPU, MM and EJC), Zimbabwe (FPU, EJC and EPD), Mexico (FPU, MM and WPPh), Bolivia (MM and EJC), Georgia (EJC and EPD), Kenia (MM and EJC) and Philippines (MM and WPPh).

In 2011-2015 the alliance has operated in eleven countries with an approved budget of  $\notin$  19.352.275 from the Co-financing system-II budget of the Dutch Ministry of Foreign Affairs.

At the heart of the Press Freedom 2.0 programme is the recognition that media organisations, journalists and social organisations each have their own role in creating the public debate and ensuring that human rights and democracy are respected and increased.

Social and traditional media, as well as innovative communication technologies, play an important role in societal change. The Press Freedom 2.0 programme brings social organisations, media organisations and journalists together with the aim to support four important themes of the MFS-II policy: human rights, democratisation, good governance and education. The chosen intervention strategies are aimed at influencing policy and participation of excluded groups by professionalising media organisations and journalism, giving a voice to excluded groups and building up the civil society. In doing so, direct support is given to media organisations, journalists and nongovernmental partner organisations and their capacity is strengthened for the promotion of press freedom, human rights and a just society, democracy and public accountability.

In 2014 an evaluation by the *Stichting Gezamenlijke Evaluaties* (Foundation for Joint Evaluations) of all MFS-II alliances took place. The Press Freedom 2.0 programme only had a small share of activities in this evaluation and only consists of Bangladesh and Indonesia. As a result, there are few relevant lessons to be learned and few relevant links to be made by the Press Freedom 2.0 alliance. That is why in 2014 Press Freedom 2.0 held its own evaluation in the Philippines, Mexico and Zimbabwe. The evaluation includes the collaboration and envisaged synergy within the alliance as well as a selection of projects. These projects were evaluated based on the five criteria of the *Development Assistance Committee* (DAC) of the *Organisation for Economic Co-operation and Development* (OECD), i.e. relevance, effectiveness, efficiency, sustainability and impact.

#### 2 People Unlimited 4.1

- **Partners**: Hivos (lead applicant), Mama Cash, UICN-NL, Free Press Unlimited.
- **Countries**: Free Press Unlimited is part of the Expression & Engagement programme in ten different countries: Uganda, Zambia, Democratic Republic of Congo, Zimbabwe, Somalia, Moldova, Kosovo, Iran, Afghanistan and Tajikistan.

Basic principle of this part of the programme is the belief that a dynamic and democratic society cannot exist without independent media, access to unbiased information and cultural liberties for its citizens.

Objective of the alliance is to provide actively involved citizens with room for innovative and cultural, political and social expression which

may directly influence their lives. The programme by the People Unlimited 4.1 alliance aims at improving the quality, diversity and access to public information and cultural expression. Using new platforms and networks, the alliance wants to enable citizens to use their rights, hold governments and the private sector accountable for their performance and contribute constructively to the development of their society.

#### 3 Freedom from Fear

- **Partners**: Pax (lead applicant), Free Press Unlimited, Amnesty International, Global Partnership for the *Prevention of Armed Conflict* (GPAC).
- Landen: within this alliance Free Press Unlimited operates Armenia, Azerbaijan, Georgia and Iraq.

At the heart of this programme is the belief that independent media have a role to play in shaping the public debate and the safeguarding of human rights, democracy and peace.

The programme focuses on peace projects, the prevention of conflicts and the protection of human rights. Members of the alliance investigate ways to reach a new generation that may be decisive in resolving conflicts that seemed unsolvable until now. Pax and Free Press Unlimited work together on the implantation of the programme: *Human Security for Citizens in Repressive States.* The programme supports peaceful change and conflict resolution by professionalizing local media and public lobbying.

#### 4 Conn@ct Now

- **Partners**: War Child (lead applicant), Child Helpline International, Free Press Unlimited, TNO, T-mobile.
- **Countries**: Within this alliance, Free Press Unlimited operates in Colombia, Burundi, South Sudan, Sudan and Uganda.

Conn@ct Now focuses on children and young people and wants to improve quality of education, structures for child protection and psycho social services.

Conn@ct Now wants to help children and young people to exercise their rights. An important part of the programmes is the use of ICT and various media channels. The core of the project consists of participatory youth radio and educational radio programmes for a young audience. Free Press Unlimited provides specialist knowledge on this subject and stimulates cooperation with local partners. Free Press Unlimited organised workshops and training for journalists, radio producers and children and young people in order to conquer obstacles and improve their situation.

#### 5 Girl Power

- **Partners**: Plan Nederland (lead applicant), Child Helpline International, Defence for Children International, International Child Development Initiatives, Women Win, Free Press Unlimited.
- **Countries**: Within this alliance, Free Press Unlimited operates in Ghana. Liberia, Sierra Leone, Zambia, Nepal, Bolivia and Nicaragua.

The mission of this programme is that all girls can fully participate in the social, economic and political developments in their countries.

Free Press Unlimited focuses on the incorrect image and the underrepresentation of children and young people in the media. We support local media organisations to improve the quality and quantity of independent, honest and complete news for children and young people. We want to offer young people and children a platform for expressing their opinions and to involve them in shaping their future. The programme WADADA, News for Kids contributes to the improvement of quality and availability of news aimed at children and young people. Apart from that, we support the use of a more effective and sustainable distribution model and the realisation of better appreciation of these media.

# Six result areas

Free Press Unlimited's initiatives and collaborations are categorised based on the contents and objectives, distinguishing six result areas. For each result area there is a variation in geographic locations and funding, partly due to the fact that Free Press Unlimited is part of five alliances and also implements other types of projects. This categorisation is the basis of the monitoring protocol we use.

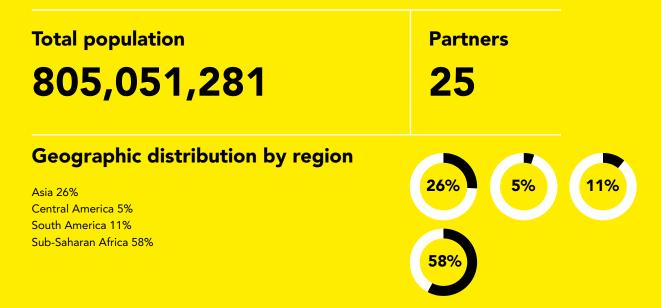
#### The result areas are:

- 1. Increased media participation by vulnerable groups.
- 2. Media organisations have professionalised further and have better relation with the public.
- 3. Media supporting organisations have professionalised further.
- 4. Social organisations, platforms and networks have been strengthened.
- 5. Access to information in media deprived areas.
- 6. Individual journalists can continue working in a secure and protected manner.

In 2014 we worked on a total of 69 projects in 38 countries. The complete overview of all project scan be obtained from Free Press Unlimited. Below we present an overview of indicators on the six result areas in 2014 and the description of nine case studies.

# 23 projects

**In 19 countries** Afghanistan, Bangladesh, Bolivia, Burundi, Colombia, DR Congo, Ghana, Liberia, Nepal, Nicaragua, Pakistan, Sierra Leone, South Africa, South Sudan, Sudan, Tajikistan, Uganda, Zambia and Zimbabwe.



### Increased media participation by vulnerable groups

In 2014, Free Press Unlimited made great progress in their aim to provide access to reliable information to children, women and minorities. We stimulated them to participate in conversations, to talk about their problems and to express their opinions in the media. Examples are the strengthened community radio in Congo and Bangladesh; the production of new news programmes for children through the WADADA News for Kids project; and produce radio programmes for young people in former war zones.

#### Donors in 2014

Ministry of Foreign Affairs, MFS-II (Press Freedom 2.0; People Unlimited 4.1; Girl Power; Conn@ct Now); Nationale Postcode Loterij (national postcode lottery); European Union; France Expertise Internationale (FEI); Deutsche Welle.

#### Relevance

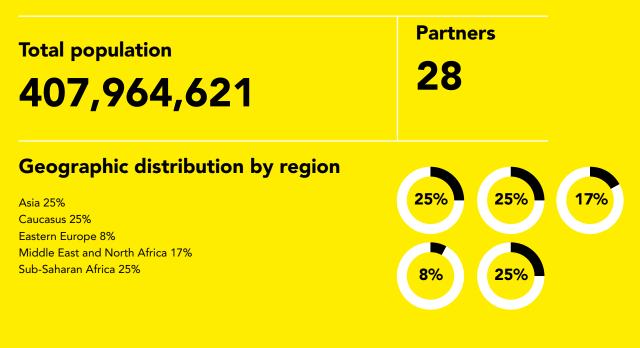
Children, young people, women and minorities are often underrepresented in the media. Even though this group represents three quarters of the world population, only a small section of the media is dedicated to these groups and what interests them.

#### Objective

To increase the quality and availability of independent, unbiased and complete information aimed at children, young people and women and to give this group more opportunities to share their ideas and shape their own future.

# **OPROJECTS**

**In 12 countries** Afghanistan, Armenia, Azerbaijan, Georgia, Kosovo, Pakistan, South Sudan, Sudan, Syria, Tajikistan, Turkey and Zimbabwe



### Media organisations have professionalised further and have better relations with the public

In many countries there are, in fact, independent media organisations that develop great initiatives to report on topics that matter. These media organisations that continue to work, despite dangerous circumstances, lack of funds and a repressive media climate, that continue to provide their audience with essential information in spite of everything, are wholly deserving of our support.

#### Donors in 2014

Ministry of Foreign Affairs, MFS-II (Press Freedom 2.0; People Unlimited 4.1; Freedom from Fear; Girl Power); Dutch Embassy in Tbilisi; International Organization for Migration, Unicef; Anonymous.

#### Relevance

A varied media landscape is crucial to countries in transition. It enables people to participate and to discover what is happening in their immediate vicinity.

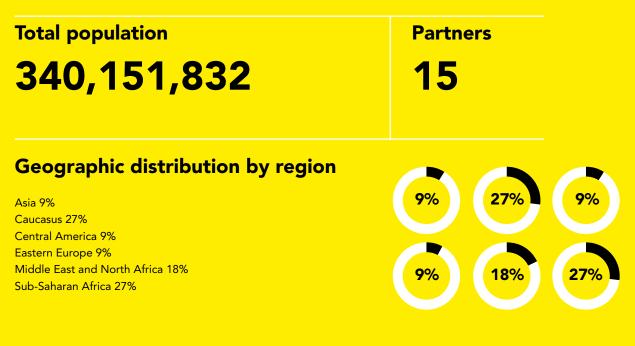
#### Objective

In countries with regional conflicts or a fragile democracy, Free Press Unlimited helps existing media partners to develop into independent and professional organisations. We help individual journalists to give solid and unbiased accounts of news events. Apart from that we also support the management of organisations in the development of their marketing and business skills. This helps them to turn their organisation into a viable enterprise and to strengthen its autonomy.



# **PROJECTS**

**In 11 countries** Armenia, Azerbaijan, Egypt, Georgia, Kosovo, Mexico, South Sudan, Sudan, Syria, Tajikistan and Zimbabwe



# Media supporting organisations have professionalised further

All over the world, local organisations support free media by providing education, legal advice, lobbying and monitoring. These organisations operate in countries where free press is not self-evident. Free Press Unlimited supports a number of these organisations.

#### Donors in 2014

Ministry of Foreign Affairs, MFS-II (Press Freedom 2.0; Freedom from Fear; People Unlimited 4.1); U.S. Agency for International Development; Swedish International Development Cooperation Agency (SIDA).

#### Relevance

Local organisations that dedicate themselves to helping journalists and media organisations are an essential foundation for the development of a healthy and divers media environment.

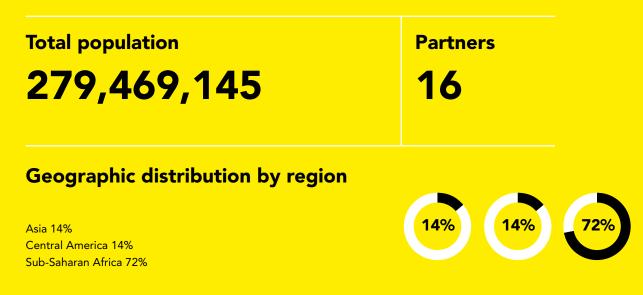
#### Objective

To offer support to individual journalists, to organise professional training for unions and to support campaigns for improved media legislation.



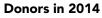
# PROJECTS

**In 7 countries** DR Congo, Mexico, South Sudan, Sudan, Tajikistan, Zambia and Zimbabwe



# Social organisations, platforms and networks have been strengthened

There is strength in numbers. This phrase may seem like a cliché, but is the cold, hard truth in countries where media are constantly under great pressure. This becomes even clearer when you try to get to the bottom of a story in a conflict area or in a country with a repressive regime.



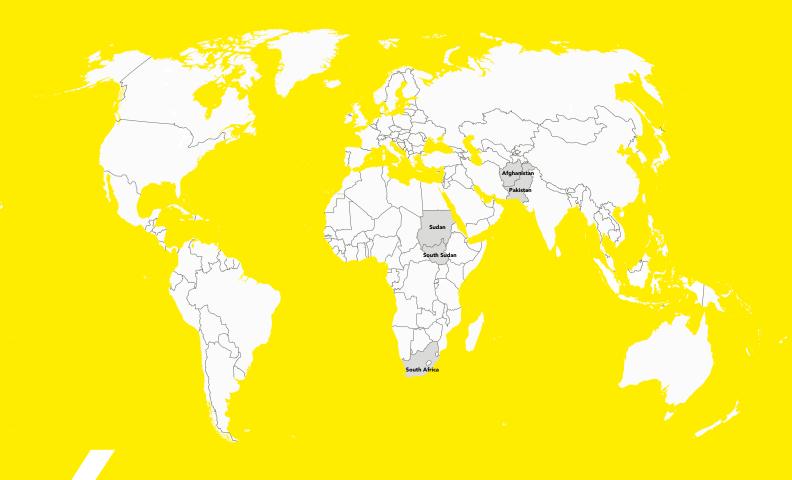
Ministry of Foreign Affairs, MFS-II (Press Freedom 2.0; People Unlimited 4.1).

#### Relevance

Local independent media initiatives are vulnerable. That is why it is essential for journalists operating in various regions to cooperate as much as possible and to strengthen each other that way in gathering reliable information and reaching a large audience.

#### Objective

Free Press Unlimited supports networks and platforms for journalists and media organisations that focus on joint progress, exchange of knowledge and the debate on current and urgent matters.



# **O PROJECTS**

**In 5 countries** Afghanistan, Pakistan, South Africa, South Sudan and Sudan

Total populationPartners320,760,9866Geographic distribution by regionAsia 40%<br/>Sub-Saharan Africa 60%

34

### Access to information in media deprived areas

In countries that are too dangerous for press freedom, Free Press Unlimited looks for ways to circumvent censorship, violence and repression.

#### Donors in 2014

Ministry of Foreign Affairs, MFS-II (People Unlimited 4.1; Press Freedom 2.0); Dutch Embassy in Turkey and Morocco; Oxfam Novib; European Commission; Foreign and Commonwealth Office; Swedish International Development Cooperation Agency (SIDA); Anonymous.

#### Relevance

In areas that are so repressive that journalists are unable to do their work and there is no press freedom at all, Free Press Unlimited initiates its own news services. A reliable news service can literally be a matter of life or death for people who live in conflict areas.

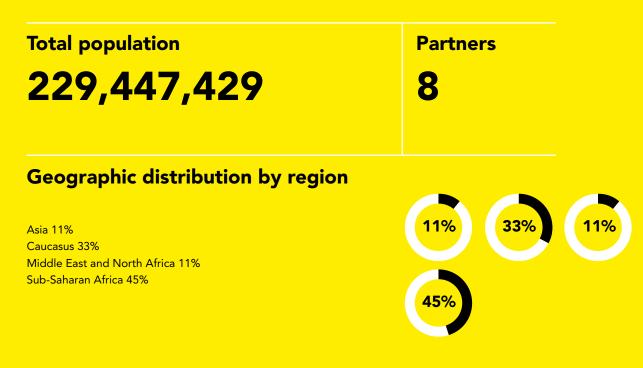
#### Objective

To offer the inhabitants of conflict areas access to unbiased and reliable information on their situation by provided tailor made solutions.



# **PROJECTS**

**In 9 countries** Armenia, Azerbijan, DR Congo, Georgia, Pakistan, South Sudan, Sudan, Turkey and Zimbabwe



# Individual journalists can continue working in a secure and protected manner

Everywhere in the world, journalists take on the demanding task of providing their audience with reliable information and news, even under difficult circumstances. Free Press Unlimited develops innovative solutions for (citizen) journalists to enable them to carry out their important work as safely and effectively as possible.

#### Donors in 2014

Ministry of Foreign Affairs, MFS-II (Press Freedom 2.0; People unlimited 4.1; Freedom from Fear); European Union; Dutch Embassy in Tbilisi; Dutch Embassy in Ankara.

#### Relevance

In many countries all over the world journalism is often a highrisk - and sometimes even lethal - activity. Journalists work under dangerous and unpredictable circumstances in order to provide their audience with the necessary news and information.

#### Objective

Free Press Unlimited helps journalists by raising their awareness on potential safety issues and by increasing their knowledge and skills in this area. This enables journalists to do their work with a lower risk for their personal safety. In cases whereby journalists' equipment has been confiscated or destroyed, Free Press Unlimited helps them to get back to work by offering small-scale financial emergency aid.

# Vision, mission, objectives and strategy

#### Vision

'People deserve to know.' All people are entitled to unbiased information. This enables them to assess their own living conditions and influence these.

Freedom of the press and freedom of information are vital for gathering and spreading reliable, unbiased information. The media play a crucial role in providing people free and unrestricted access to information that can help them develop and monitor the authorities.

#### Mission

Free Press Unlimited wants to make and keep unbiased news and information available to everyone, especially to people in countries without or with limited (press) freedom.

By supporting local media professionals and journalists, Free Press Unlimited wants to help people gain and keep access to the information they need to survive and develop. Our core values are expressed by the following key words: Independent, Inspiring, Inventive, Dedicated, and Tailored Approach.

#### Objectives

Free Press Unlimited has formulated the following objectives:

- The media are recognised and respected in countries where Free Press Unlimited is active.
- Debate, dialogue and exchange take place between various parties in society where this had not been the case before.
- Citizens, policy makers and politicians use improved quality media (products) on a daily basis as a result of their increased accessibility.
- (Media) organisations and other organisations have been strengthened and are professional.

We have translated these objectives into six result areas which cover each project of Free Press Unlimited. The organisation reports on these result areas on activity level and project level.

These six result areas are:

- 1. Increased media participation by vulnerable groups.
- 2. Media organisations have professionalised further and have better relations with the public.
- Media supporting organisations have professionalised further.

- 4. Social organisations, platforms and networks have been strengthened.
- 5. Access to information in media deprived areas.
- 6. Individual journalists can continue working in a secure and protected manner.

#### Strategy

Free Press Unlimited combines local partnerships with an international approach. We focus on fragile states and countries with a repressive regime and limited or no press freedom.

Together with local journalists and media organisations we work in almost 40 countries to expand press freedom and raise the quality of independent journalism. For most people in the world access to reliable information is not self-evident. The local partners serve as catalysts for change. Free Press Unlimited supports these change agents in a variety of ways, tailored to the local situation and the existing needs.

We work on sustainable development of the media, with a focus on strengthening independent partner organisations in the media sector. In countries or regions that lack independent media, Free Press Unlimited develops journalistic initiatives aimed at professional and independent provision of information. We strengthen the position of local media professionals, journalists and media organisations by improving their safety and expertise. By working with local partners we aim firstly to give as many people as possible access to reliable information and secondly to raise their media participation.

We strengthen the capacity of journalists and media professionals at an individual level. In certain circumstances Free Press Unlimited offers small-scale and temporary assistance in acute crisis situations, enabling the journalists to continue their work and continue to provide the public with information. Security and access to unrestricted Internet is essential in these cases. In addition Free Press Unlimited facilitates the exchange of knowledge and experience between individual journalists in The Netherlands and developing countries.

We operate in a network of international organisations, which strengthens our effectiveness. We are able to exchange current and relevant information about countries and respond quickly when action is required for people in need of our immediate support.



Free Press Unlimited works towards recognition of the importance of press freedom and independent journalism. In our opinion the importance of press freedom and the right to independent information deserve global public attention and needs to be on the political agenda. For that reason we maintain good contacts with the Dutch, American and European governments, officials and decision makers.

The role of media with regard to lobby and advocacy Free Press Unlimited advocates putting and keeping the fundamental right of freedom of expression and freedom of the press on the national and international agendas. The ideal is mainstream media giving attention to underexposed issues (poverty or women's rights), hold politicians accountable and give underrepresented groups a voice (children and young people, minorities). The media are capable of actively influencing the process of social change, which makes the media advocates in their own right.

In 2014 international discussions took place on the formulation of a new version of the globally recognised objectives for a sustainable and viable future in succession to the Millennium Development Goals of the United Nations. On behalf of Free Press Unlimited, The *Global Forum for Media Development* (GFMD) and press freedom organisation Article 19 took part in these discussions prominently and successfully.

Our definition of advocacy reads as follows: Lobbying and Advocacy is an ongoing strategic process of influencing decision-makers, systems and structures at different levels aiming at changing policies, laws, attitudes and power relations for the betterment of people affected by the issue. The media perform a watchdog role towards power holders and decision makers. By ensuring platforms for transparency and accountability, independent media and professional journalism are indispensable components of an enabling environment in which individuals and Civil Society Organizations can engage in national and grass-roots advocacy. Free Press Unlimited aim to include local stakeholders in the development of approaches and needs assessment, leading to joint policy formulation and gap analysis that then form the basis for its interventions, support and lobby and advocacy formulation.

#### International lobby: GFMD's advocacy campaign

In too many countries it is still not common practice for people to have the opportunity to gather information in complete freedom, to spread it and to talk about it. A formal recognition of this fundamental right by the international development organisations and the United Nations would mean a big step forward.

In the year 2000, the United Nations drew up the *Millennium Development Goals*, a package of resolutions to remedy extreme hunger and poverty, reduce death in childbirth, combat diseases and give worldwide access to education and healthcare, all to be realised before the end of 2015.

The UN Open Working Group is a United Nations think tank. In 2014, they consulted and negotiated at international level about the preparation of a new version of the globally recognised objectives for a sustainable and liveable future. The outlook on the resolutions for a better world after 2015 (post 2015) required many and lengthy discussions. The *Global Forum for Media Development* (GFMD) and press freedom organisation Article 19 prominently took part in these consultations on behalf of Free Press Unlimited.

We have campaigned successfully to incorporate the explicit mention of the universal right to information in the formulation of the new objectives. We think that freedom of expression and access to independent media are essential for individual, democratic and economic development. Freedom of expression and media freedom are means to promote human development and can be seen as objectives in their own right.

In May 2014, UNESCO organised an international conference in Paris on the occasion of World Press Freedom Day: *Media Freedom For a Better Future: Shaping the Post-2015 Development Agenda.* At this conference a declaration was adopted. Key element in this declaration was the indispensable contribution that freedom of expression makes to presentday democracy, a sustainable and human rights oriented development and economic growth. The Council of Europe and the Human Rights Council also recognised this need.

GFMD's advocacy campaign is a good example of a successful lobby calling international attention to safeguarding the universal right to information and protection of press freedom. The campaign has had an impact: this point now has an explicit place on the international agenda. The formal recognition has been realised.

Free Press Unlimited director Leon Willems is chairman of GFMD and functioned as a travelling ambassador for this project. Free Press Unlimited has supported GFMD's advocacy campaign with 25,000 euros.

#### Three lines of strategy

1. Strategy to improve the enabling environment Free Press Unlimited foster the independence of media and journalists, by strengthening the legal environment and regulatory framework as well as supporting the development of highly trained, professional and sustainable media organisations. The strategy is based on the idea that decision-makers are not fully aware of international standards and norms for press freedom and are susceptible to public pressure through (inter)national lobbying and advocacy. Trained media professionals are able to monitor press freedom violations and report them. This strategy provides an enabling environment for a free flow of information, public discourse and a multiplicity of voices.

### 2. Strategy to improve the public service and watchdog role of media

Free Press Unlimited's strategy to guarantee the watchdog role of media practitioners is to ensure that they are well connected with civil society. This requires that the media must represent the diversity of society within its institutions and content production with special attention to equal representation of women in the management of media. Improved gender sensitivity in the content produced by media will increase public debate. At audience level, people lack media literacy, the capacity to make sense of the vast amount of information, establish trust and reliability of information, needed to make better, informed choices.

Independent media contribute towards reducing the level of corruption and increase domestic accountability because they investigate malpractices of power elites and place issues relevant to civil society on the public agenda, raising the level of public scrutiny of national development policies.

### 3. Strategy to improve professional, effective and sustainable media

Free Press Unlimited's strategy to ensure the use of ethical codes and professional standards by the media is to reinforce the principles of independent journalism. Media can gain public trust with a good complaint mechanism for the audience. Conflict-ridden societies can prevent abuse and hate speech by investments in the quality of media practitioners. Secure and anonymous access to information networks is a fundamental precondition for media and journalists to function as change catalysts in fragile states. The increased use of cell phones and social media facilitate new connections between media and the public. Technology and audience research can help increase (advertisement) revenues for media outlets. Free Press Unlimited believe that innovative technologies will increase the ability of audiences to participate in discussions and help journalists to protect the free flow of information in a secure environment.

#### **Public campaigns & publicity**

Free Press Unlimited is also present in the Dutch media with the aim to bring the urgency of our mission to the attention of policy makers and the Dutch public. In 2014, we frequently featured in the Dutch media. We developed various events and projects to increase support for the need and urgency of our work. Some examples:

- As part of the annual *World Press Freedom Day* (3 May) a successful discussion evening was held in Amsterdam during which we paid attention to the situation in Ukraine.
- On 18 June the International Whistleblowers Conference was held in Amsterdam.
- As part of the first edition of the International Day to End Impunity for Crimes against Journalists (UNESCO) another successful discussion evening was held in Amsterdam in November. Its theme was 'Is the pen mightier than the sword?'. A panel of experts discussed the dangers journalists are exposed to, especially in the Middle East.
- In 2014, Free Press Unlimted produced a short film that featured on national television in a broadcast by Socutera. The film will also be shown at guest lectures and talks.
- The Nationale Postcode Loterij Fonds voor journalisten (Dutch National Postcode Lottery Fund for Journalists) provides journalists with a contribution towards the production of reports in countries that otherwise hardly attract any attention from the Dutch media. Thanks to the fund a total of 11 journalists travelled abroad. This resulted in 42 articles and broadcasts about among other things the trade in African football players and ethnic violence in Myanmar. In 2014, the journalists also wrote 17 blogs about their experiences. Their blogs have been published on Free Press Unlimited's website.

#### Fundraising

We are able to do our work thanks to the generous support of private donations, funds and institutional donors. We are pleased with the multiannual financial support by the Dutch Ministry of Foreign Affairs as part of the *Medefinancieringsstelsel* (MFS-II, Co-financing System) for the period of 2010-2015. Free Press Unlimited participates in five alliances in this framework. An overview of these alliances is included in the programme report.

In addition the structural support of the Nationale Postcode Loterij (Dutch National Postcode Lottery) is unique as it is multiannual as well and gives us the opportunity to invest in new and innovative projects and processes within our organisation. Over the past few years this financial support has proved to be a very welcome boost to the sustainability and independence of Free Press Unlimited's core organisation.

The year 2014 was mainly dominated by the application for the Strategic Partnership with the Dutch Ministry of Foreign Affairs. The current subsidy programme MFS-II has already entered its final year and will terminate at the end of 2015. Minister Ploumen for Foreign Trade and Development Cooperation has announced she does not wish to set up a similar subsidy programme. Instead the minister wants to enter into strategic partnerships with a maximum of 25 alliances (or NGOs) for a five-year term. These alliances will implement her policy as drawn up in her agenda Wat de wereld verdient (What the world deserves). In May 2014 the framework for the application of these strategic partnerships was published in the policy paper Samenspraak en Tegenspraak (Dialogue and Dispute). All NGOs had until 1 September 2014 to form alliances and submit a proposal in accordance with the framework. Free Press Unlimited formed a media alliance with the European Journalism Centre called 'No News is Bad News'. We now know that this alliance is one of the new strategic partners of the ministry.

Even though 2014 was mainly dominated by the application for this new subsidy programme, Free Press Unlimited also continued to operate in the field of fundraising in general and was quite successful. While the figures showed 8 million euros in extra funding in 2013, we realised a score of 5.7 million in 2014. This brings the budget for 2015 to over 15 million euros.

### Budget 2015

Income	budget 2015	annual report 2014	budget 2014
Income from own fundraising activities	3,150,000	1,142,664	3,150,000
Income from third-party activities	1,900,000	1,304,744	1,561,938
Government grants	9,975,000	14,244,225	11,778,171
Other income	25,000	119,413	10,000
Total income	15,050,000	16,811,046	16,500,109
Expenses			
Spent on the organisation's objective			
Media support programme	14,576,866	16,001,082	15,729,839
Spent on acquisition of new funds			
Costs of own fundraising activities	106,190	130,981	130,169
Acquisition costs for government grants	247,776	305,620	303,727
	353,966	436,601	433,896
Spent on management and accounting			
Management and accounting	324,351	304,247	315,287
Total expenses	15,255,183	16,741,930	16,479,022
Balance of income and expenses	-205,183	69,116	21,087

# **Our organisation**

In January 2014 the Multiannual Strategic Plan 2013-2017 (MASP) was published internally and discussed extensively. Consequently several internal strategic sessions were held in autumn with *Free Press Unlimited for the Future* as overall theme.

On the one hand these sessions were meant to further embed the new course proposed in Multiannual Strategic Plan in the organisation, on the other hand to prepare the application for the Strategic Partnership with the Ministry of Foreign Affairs well. All staff members were invited, not only to take part in the sessions, but also to actively contribute to the various themes and their significance for Free Press Unlimited as an organisation.

Therefore, on an internal organisational level, 2014 was mainly focused on looking forward, knowing full well that 2015 would be the final year of the current subsidy programme, the Multiannual Plan 2013-2017 and the application for the strategic partnership with the Ministry of Foreign Affairs. The Executive Board considered it necessary to be well prepared for the changes after 2015.

#### Staff policy

**Staff representation** Also in 2014 regular consultations took place between the Executive Board and the staff representatives every two months. The subjects discussed included the annual accounts for 2013, the annual report, the annual plan for 2015, as well as the structure of the organisation. In addition, two training sessions took place in this scope in which the staff representatives and the Executive Board participated. In 2014 the staff was represented by: Michael Pavicic (chairman), Marinka Vukojevic (member), Bethel Tsegaye (member) Camila Ferro (member) and Tamara Lunacek (member, until October 2014).

**Confidential committee** The confidential committee reported to the Executive Board that no request for assistance had been made to the committee in 2014.

**Corporate Social Responsibility** Corporate social responsibility is the basis of our daily work, with the Code of Conduct as one of its examples. Our work has an international reach, which inevitably means that our staff need to travel by air frequently. For each flight ticket we pay a percentage for climate compensation. We try to limit flights to a bare minimum and to use Skype for our international contacts as much as we

can. For the domestic travel of our staff we stimulate the use of public transport and we facilitate working from home. It is our objective to become a fully digitalised office. Our lunch is provided by a local organic farmer. We use environmentally friendly cleaning products and separate our waste.

**Training and education** The internal training plan *Continuous Professional Development Plan* (CPDP) was shaped further in 2014. With this plan we intend to permanently train our staff members and to make them competent to carry out their mission efficiently and effectively. A wide range of training sessions is offered to achieve this. In 2014 we organised internal training sessions in the field of photography, security in digital communication, personal safety and *Training of Training Organisers* (ToTo). In addition relatively new themes like Advocacy and methodology like Theory of Change and other methodologic elements in the field of strategy development were put on the internal agenda in three organisation-wide workshops as part of Free Press Unlimited for the Future.

In preparation for new challenges in the field various members of staff have taken part in external training sessions on International Aid Transparency Initiative (IATI), Planning, Monitoring and Evaluation (Theory of Change; Impact Measurement of Advocacy; Logical Framework) and Audience Research.

#### Security policy

Free Press Unlimited is active is almost forty countries of which the majority is known to be repressive and/or fragile. Working in such areas comes with risks for our staff members and their partners. Especially journalists are at risk, because threats, violence, kidnapping and arrests unfortunately occur on a regular basis in these countries. We therefore pursue an active security policy with which all staff members must comply. This implies among other things that staff members who travel for work need to have followed a safety and security course and in addition keep themselves informed of the current security policies and advice. In order to implement the security policy properly, Free Press Unlimited has employed its own Security Officer (0.6 FTE). Absence through illness Our staff is very committed to our mission and activities. We are proud of that. At the same time we guard the preservation of a healthy work climate. For that reason Free Press Unlimited pursues an active absence prevention policy in collaboration with occupational health and safety service ArboNed. In 2014, the absence through illness percentage has fallen to 2.15% (was 5.69%). Due to an effective and active policy this percentage is significantly lower than in previous years and is now also below the national average and the accepted standard of 3.5%. Of course we are proud of this excellent result.

#### Internship policy

Free Press Unlimited pursues a clear and unambiguously recorded internship policy, with guidelines regarding recruitment and job description. Its objective is to optimise the interaction between our organisation and future professionals. They ask us questions that keep us alert, we give them relevant work experience. Interns can make a contribution to the performance of Free Press Unlimited as an innovative and learning organisation by introducing new insights. The full internship policy is available upon request at the Human Resources Department.

#### **Volunteer Policy**

Working with volunteers strengthens our connection with Dutch society. We stimulate the volunteers' participation and motivation, especially that of young people. We introduce them to the mission and vision of Free Press Unlimited and give them an opportunity to use their knowledge and abilities for our activities in a constructive manner. In 2014, 18 volunteers contributed to the success of Free Press Unlimited, for example at the World Press Freedom Day. On such occasions they are easily recognisable by their yellow T-shirts, but their visibility also expands to their reports which we publish on our website.

#### **Remuneration Policy**

**Executive Board** - Free Press Unlimited is managed by two directors who together constitute the Executive Board. Leon Willems is chairman of the board and Ruth Kronenburg is a member of the board. They each have their own duties and responsibilities. Both the 'Adviesregeling Beloning Directeuren van Goede Doelen' ('Advice Scheme Remuneration Charity Directors') by the trade organisation VFI as well as the 'Code Wijffels' (Good Governance for Charities Code) have been followed in the determination of the board's remuneration. Subsequently the remuneration was scaled in accordance with the salary scales in the Legal Status Regulations of Free Press Unlimited. The Board's remuneration is stated in the annual accounts.

**Supervisory body** - Free Press Unlimited has a Supervisory Board. The duties and responsibilities of the Supervisory Board are recorded in the statutes. The chairman and members of the Supervisory Board carry out their duties without pay.

**Staff** - Free Press Unlimited has its own Legal Regulations in which all terms of employment for the staff, board and management have been recorded. Amendments are made in consultation with the staff representatives and formally recorded once a year. Salary scaling is based on the established job descriptions and corresponding salary scales (maximum 10). Remuneration takes place in accordance with the Focus system that has been explained elaborately in the Legal Regulations.

**Ancillary activities** Executive Board - Leon Willems is chairman of the board at the *Global Forum for Media Development* (GFMD, Brussels) and member of the board at This is Africa (Hilversum) and the Ghetto Radio Foundation. He carries out these duties without pay. Ruth Kronenburg does not carry out any ancillary activities.

Supervisory Board - Joop Daalmeijer is chairman of the board at Cliniclowns, member of the board at *De Buren* (Brussels), chairman of the *Raad van Cultuur* (Council for Culture) and chairman of *De Tegel* (journalist award). Corine de Vries is a member of the board at Publeaks. Mark Fuller is a member of the board at the *Nederlandse Vereniging van Journalisten* (NVJ - Dutch Association of Journalists) and a member of the SBBP (consultative body of the FD Mediagroep). Henk Boer is a member of the Supervisory Board at *Gezondheidscentra Amsterdam Zuidoost* (Health centres south-east Amsterdam) and a member of the Amnesty International The Netherlands's council of members. Teus Eenkhoorn, Ronald Gijsbertsen and Marietje Schaake do not carry out any ancillary activities.

#### **Quality Management**

The quality of the business operations of Free Press Unlimited is assessed on an annual basis by four independent bodies:

- Dubois & Co is the external accountant of Free Press Unlimited and mainly assesses financial business operations and accounting;
- 2. LRQA mainly assesses to what extent Free Press Unlimited complies with quality standard ISO 9001. Free Press Unlimited has been certified until 23 April 2018, with intermediate assessments on an annual basis;
- Centraal Bureau Fondsenwerving (CBF Central Bureau for Fundraising) annually verifies if Free Press Unlimited complies with the CBF accreditation for charities which also includes the 'Code Wijffels' (Good Governance for Charities Code). Free Press Unlimited has been certified until July 2017;
- Plan Nederland is coordinator of the Girl Power Alliance and audits its alliance partners on an annual basis. The audit focuses on certain areas like good governance and project management/procedures.

Starting in May 2015 Free Press Unlimited will publish a number of projects in accordance with the standards of the International Aid Transparency Initiative (IATI). Preparations for this publication have already been made in 2014. From 2016 the progress of all projects can be followed through IATA.

Key staff figures for 2014	2014	2013
Total number of FTEs on 31 December 2014	46.2	44.2
Nr. of FTEs included in total above - working for FPU	36.2	30.6
Nr. of FTEs included in total above - working for Radio Dabanga	10.0	13.6
Number of FTEs working abroad (freelance*)	3	3
Breakdown FTEs based on position within Free Press Unlimited:		
Executive board	2.0	2.0
Team leaders	1.6	1.6
Programme Coordinators	11.5	10
Project Officers	8.5	6.4
Financial Officer	2.6	1.6
Controller	0.9	0.7
Secretariat/office management	2.0	2.0
Communication	3.0	3.0
Fundraising	1.8	1.8
Knowledge and Quality	2.3	1.5
Number of women on 31 December 2014	35	32
Number of men on 31 December 2014	24	20
Number of interns in 2014	21	20
Number of volunteers in 2014	18	20
Number of volunteers in 2014	18	22
Staff leaving 2014	11	11
Staff joining 2014	13	14
Staff absence in %	2,15%	5.69%
Average duration of absence in days	2.13%	5.07 <i>%</i> 7
Absence due to occupational accidents	0	0
Maternity leave (not included in the figures)	2	1

#### \* Production offices abroad

In two countries Free Press Unlimited is running productions of such a large size that they have been organised through a local office and supervised directly by the head office. This is the case at two local production offices based in South Sudan (Juba) and Somaliland (Hargeisa). The production offices are led by freelance staff members (3 FTEs in total) who manage the local staff. Local terms of employment apply. Free Press Unlimited's policy focuses on cooperation with local partners and strengthening them in such a way that they will be able to continue to work independently and without support. The policy at these two production offices has also been geared to achieve this.

# **Accountability statement**

This accountability statement has been drawn up in accordance with the guidelines of the *Centraal Bureau Fondsenwerving* (CBF - Central Bureau for Fundraising) and concerns supervision and management, interaction with stakeholders and the effectivity and efficiency of expenditure.

#### Supervision and management

Free Press Unlimited applies a strict separation between the positions and duties of the Supervisory Board on the one hand and the Executive Board on the other. In accordance with the statutes the Executive Board is responsible for day-to-day management and is accountable for that to the supervisory body, the Supervisory Board. The statutes are available upon request at Free Press Unlimited.

The Supervisory Board has the following duties as supervisory body:

- Appoint, suspend and dismiss members of the Supervisory Board and members of the Executive Board, as well as determine the remuneration of the members of the Executive Board;
- Determine the terms of employment, job description and the assigned duties of the members of the Executive Board;
- Supervise the Executive Board;
- Temporarily replace the Executive Board in case of its absence;
- Appoint and if necessary replace the external expert responsible for the audit of the foundation's annual financial report;
- Approve the annual accounts and annual report, budget and annual plan, multiannual financial planning and multiannual policy plan established by the Executive Board;
- Approve entry into or termination of durable or important partnerships with third parties;
- Give or withhold approval on decisions of the Executive Board, in case this is statutorily required;
- Provide solicited and unsolicited advice to the Executive Board about all matters concerning the foundation.

The report of the Supervisory Board has been added to this management report in a separate annex.

The Executive Board consists of two members who also constitute the statutory management. In 2013 the Executive Board consisted of Leon Willems (chairman of the statutory management; Policy and Programmes Director) and Ruth Kronenburg (member of the statutory management; Operations Director). Together with the other management members the Executive Board forms the Management Team. This Management Team meets on a weekly basis. It does not have any decision making authority, but is consulted about decisions the Executive Board has made or intends to make. The Executive board also meets separately.

The duties of the Executive Board have been recorded in the statutes as well as management regulations and mainly consist of:

- Strategic policy, general management and representation;
- High-level responsibility for effective financial and administrative quality assurance;
- Appoint, suspend and dismiss staff members;
- Determine salary and other terms of employment;
- Determine the annual accounts and annual report, budget and annual plan, multiannual financial planning and multiannual policy plan;
- Delegated mandate by the Supervisory Board on entry into or termination of durable or important partnerships, execute legal acts including taking out a loan, amending the statutes and appointing an external accountant.

#### Our communication with stakeholders

Free Press Unlimited distinguishes three groups of stakeholders, namely partner organisations, institutional donors and private donors and sympathisers. In 2014 we have rendered account to these groups in various manners. Our objective is to stay in touch with what is happening in the countries we operate in, concerning media and the political and economic situation surrounding them. This enables us to identify useful interventions, evaluate our policy and refine our communication.

#### **Partner organisations**

Free Press Unlimited values good cooperation and interaction with its partners. We pursue an active partner policy involving our partners in our methods and strategy in various manners. Our partners are visited at least twice a year by the Programme Coordinator concerned. Every two years we carry out a wide-ranging partner satisfaction survey and once every four years we organise an international partner conference (the most recent conference was is 2013). The worldwide news programme for children WADADA News for Kids holds an annual international conference. In 2014 it took place in Nepal. In addition to these periodical contacts with our partners, we keep them informed of specific developments through the website and newsletters.

#### Donors

Free Press Unlimited has a complaints procedure for its stakeholders in accordance with ISO standards. All complaints are recorded in the registry of complaints that is assessed by the Executive Board on an annual basis. Based on the complaints, procedures and/or policies will be amended where necessary. Free Press Unlimited strives for critical cooperation, based on mutual respect and exchange of knowledge and expertise. In addition to regular physical visits, we communicate with our donors through narrative and financial reports, annual reports and annual plans. Free Press Unlimited is completely dependent on subsidies and donations. Therefore a good relationship with our donors is in our best interest.

- The Ministry of Foreign Affairs manages the Human Rights Fund and the portfolio of development cooperation and is an important donor for us. In 2014 Free Press Unlimited has also worked closely together with the Dutch Embassies abroad. Each acting on the basis of their own responsibility and ambition to promote freedom of expression and press freedom. All programme coordinators, team leaders and the management of Free Press Unlimited have regularly consulted with embassies throughout the year on priorities and developments regarding press freedom in countries in which we are active. The full overview of embassies we visited is available upon request at Free Press Unlimited.
- The Nationale Postcode Loterij (Dutch National Postcode Lottery) is a second very important donor for us. Since 2011 Free Press Unlimited has been receiving annual contributions of € 500,000.
- International authorities form the third group of donors. Their most important members are the European Union, the United States Department of State, the United States Agency for International Development (USAID), the Department for International Development (DFID) of the British government and the Swedish International Development Cooperation Agency (SIDA).

#### Private donors and sympathisers

Free Press Unlimited has a small but loyal group of private donors and sympathisers. We regularly inform them about the progress of our projects, our policy, developments within the organisation and the financial situation. We do this among others through our website, annual report, biannual newsletters, press releases and reports in the media. In addition we are active on Facebook, Twitter and LinkedIn. We also organise events and workshops, give presentations at international conferences and give several guest lectures at universities and colleges. With these communications we aim to promote the name Free Press Unlimited and also to increase the number and diversity of the private donors, and to possibly recruit interns and volunteers in the process. Another objective of our communication is to have the mission of Free Press Unlimited placed on the political agenda and focus the public attention in general on the theme of press freedom.

#### Effectivity and efficiency of spending

Free Press Unlimited continues to develop in the field of quality control and wants to manifest itself as a learning organisation. In order to operate as effectively as possible Free Press Unlimited set up a system of Planning, Monitoring and Evaluation (PME) in 2011. Since then the PME-system has formed the basis for the general accountability and management and learning processes within Free Press Unlimited. This means among other things that all projects of Free Press Unlimited are evaluated systematically, intermediately or afterwards. Unintentionally achieved results and valuable lessons learned are also identified and analysed. The projects are assessed on the basis of the criteria of our six result areas.

Free Press Unlimited uses Guideline 650 as the standard for the cost level of overhead. This guideline also forms the basis for the preparation of the annual accounts and budgets. It is a basic requirement to spend a minimum of 90% of the available assets on the objective. The Supervisory Board monitors the application of this standard and ensures it is not exceeded. Also in 2014 we managed to limit our overhead to a level far below the accepted national standard. The aim of our financial policy is to use our revenue for the organisation's objectives as much as possible and to spend as little as possible on management and administration. The management aims to limit the number of small projects that have a relatively high management burden. Flexibility, however, is a great asset; therefore Free Press Unlimited does not apply a standard per project.

On the income side Free Press Unlimited realised a percentage of 55% of donors other than the Dtuch Ministry of Foreign Affairs in 2014 (the accepted standard is 25%). It is our objective to increase this key figure to 60% after 2015.

#### **Reserves policy**

The Supervisory Board as well as the Executive Board have agreed on a reserves policy in which the organisation's continuity reserve equals one year's operating costs.

Executive Board	
Leon Willems	Chair of the statutory management, Director of Policy and Programmes
Ruth Kronenburg	Member of the statutory management, Director of Operations

#### **Confidential Committee**

Jan Bonjer	Editor-in-Chief of Het Financieele Dagblad
Fieneke Diamant	Journalist

Staff representative body	
Michael Pavivic	Chair, PME Manager for the Press Freedom 2.0 alliance
Bethel Tsegaye	Member, Project Officer StoryMaker
Marinka Vukojevic	Member (until October 2014), Project Officer for the Caucasus
Tamara Lunacek	Member, Project Officer Radio Dabanga
Camila Ferro	Member, Project Officer

### Supervisory Board

Joop Daalmeijer	Chair Board member of De Buren (Brussels), Chair of De Tegel, Chair of the Council for Culture, Chair of Cliniclowns
Marietje Schaake	Vice Chair Member of the European Parliament for D66 / ALDE Group
Teus Eenkhoorn	Chair of the Financial Audit Committee Managing Director of the Reinwardt Academy
Henk Boer	Board member, Member of the Financial Audit Committee Member of the Supervisory Board of Stichting Gezondheidscentra Amsterdam Zuidoost, Member of the Membership Council of Amnesty the Netherlands
Corine de Vries	Board member Managing Editor of de Volkskrant, Board member of the Publeaks Foundation
Ronald Gijsbertsen	Board member Managing Director of Stichting Onderzoek Multinationale Ondernemingen (SOMO)
Mark Fuller	Board member Board member of NVJ, Board member of SBBP/FD Mediagroep

# **Supervisory Board report**

#### Performance of the Supervisory Board in 2014

Free Press Unlimited's Supervisory Board supervises the Executive Board and in 2014 it focused on three issues:

#### Monitoring fundraising unit

In 2014 the Supervisory Board met three times. The Supervisory Board concludes that in 2014 Free Press Unlimited has generated sufficient financial resources to safeguard the future and that the Code of Conduct has been respected.

The Executive board has set up a fundraising unit on the basis of the long-term strategy (2013-2017). Throughout the year the performance of the new unit has been monitored at the Supervisory Board meetings. The unit has performed well, has raised the success rates for project applications and has achieved the targets. In 2014 the annul plan for 2015 was drawn up partly as a result of experience gained.

#### Vision for the future

In the years to come Free Press Unlimited expects to continue expanding its name, fame and reputation steadily. For this purpose the Executive Board has presented a strategic vision in which the period 2016-2020 is organised thematically. The organisation will focus more intently on enabling conditions that are important to all media and journalists, including security, gender equality and innovation. In addition to the existing priorities in the field of media and young people and operations in crisis areas, these are the basis for further development of the organisation.

#### **Good Governance**

In 2014 the Supervisory Board consisted of the following members: Joop Daalmeijer (chairman), Marietje Schaake (vice-chairman), Teus Eenkhoorn (member, chairman Financial Audit Commission), Henk Boer (member, Financial Audit Commission), Corine de Vries (member), Ronald Gijsbertsen (member) and Mark Fuller (member).

A financial report is sent to the members of the Supervisory Board on a monthly basis. Within the Supervisory Board the Financial Audit Commission is responsible for the financial control of the foundation. The Financial Audit Commission consists of chairman Teus Eenkhoorn and member Henk Boer. The commission audits the annual accounts and annual budget and advised the Supervisory Board on these subjects. Free Press Unlimited uses Guideline 650 as the basis for the preparation of the annual accounts and budgets. Similar to previous years, the average management burden is below the accepted maximum of 8% of the total costs on an annual basis, namely 1,8%. Free Press Unlimited conforms to the *Adviesregeling Beloning Directeuren van Goede Doelen* (Advice Scheme Remuneration Charity Directors) by the trade organisation VFI as well as the *Code Wijffels* (Good Governance for Charities Code). The remuneration for the Executive Board is significantly lower than the maximum authorised remuneration agreed in Code Wijffels. No staff members receive a higher remuneration than the individual members of the Executive Board.

Joop Daalmeijer

chairman of the Supervisory Board of Free Press Unlimited



## Introduction

As stated in the multiannual plan 2013 – 2017, Free Press Unlimited has invested in acquisition since 2013 in order to cover the trend of decreasing subsidies for development aid and fewer donations as a result of the political and economic climate. In 2014 we continued this investment.

Attracting new donors is a time consuming process. The steps taken in 2013 were continued in 2014. These efforts had results. In 2014, as in 2013, the target was amply met. This is not immediately visible in the annual accounts as the income has been divided across 3 different entries: income from own fundraising, income from third-party activities and government subsidies.

Many of the acquisition efforts in 2014 will not be remunerated until 2015 or even 2016. This shows that acquisition is and should be a continual process within the organisation. To streamline this process, the Continuous Professional Development Plan (Free Press Unlimited's internal training and education plan) is used to train acquisition skills. These skills include writing subsidy proposals, budgeting and presenting.

In 2013, the Supervisory Board approved Free Press Unlimited's policy on continuity reserves. In short, this policy states that the necessary reserve should be equal to the cost of operation for one year with a minimum of 70% and a maximum of 150% (in accordance with CBF policy). The cost of operation has been set at  $\notin$  2 million. In 2014, the reserve is 79% amply surpassing the minimum.

The operating surplus of  $\notin$  69,116 has been added to the continuity reserve. Even though it is a reserve, these funds are non-restricted.

Free Press Unlimited wants to remain flexible and not only focus on countries it currently operates in, but also be able to set up projects in other countries and respond quickly to crisis situations using our expertise, for example in Syria. Promoting independent journalism and a free media sector is no easy task. It demands efforts on local, national and international level. We are grateful to our donors for supporting us in this fight. Because when a country lacks a free press, the price paid by the local population is far higher.

Ruth Kronenburg, *Director of Operations* 10 April 2015

## Balance sheet as of 31 December 2014

Assets	31/12/2014	31/12/2013
Fixed Assets		
Intangible fixed assets		
Website	25,858	0
Tangible fixed assets		
Renovation	111,983	134,736
Office supplies	41,065	54,507
Hardware and software	19,360	19,395
Total tangible fixed assets	172,408	208,638
Total fixed assets	198,265	208,638
Current assets		
Accruals	430,671	384,721
Accounts receivable and advances	242,708	151,000
Grants to be received	2,941,164	875,989
Total current assets	3,614,544	1,411,709
Liquid assets		
The Netherlands	4,809,997	5,909,030
Abroad	144,888	164,220
Total liquid assets	4,954,885	6,073,250
Total assets	8,767,693	7,693,596

## Balance sheet as of 31 December 2014

Liabilities	31/12/2014	31/12/2013
Reserves and funds		
Continuity reserve	1,593,241	1,520,187
Allocated reserves for private donor projects	0	3,938
Reporters Respond Security Fund	36,052	36,052
Total reserves and funds	1,629,293	1,560,176
Current liabilities		
Payable to staff	227,879	209,404
Payable to suppliers	231,236	272,312
Other short-term liabilities	186,759	351,513
Obligations related to current projects	2,226,173	1,343,844
Grants received in advance	4,266,353	3,956,348
Total current liabilities	7,138,400	6,133,419
Total liabilities	8,767,693	7,693,596

## Statement of income and expense

Income	2014	budget	2013
Income from own fundraising activities	1,142,664	3,150,000	815,986
Income from third-party activities	1,304,744	1,561,938	807,399
Government grants	14,244,225	11,778,171	13,013,652
Other income	119,413	10,000	73,211
Total income	16,811,046	16,500,109	14,710,247
Expenses			
Spent on the organisation's objective			
Media support programme	16,001,082	15,729,839	14,093,473
Spent on the acquisition of new funds			
Costs of own fundraising activities	130,981	130,169	94,266
Acquisition costs for government grants	305,620	303,727	219,953
	436,601	433,896	314,219
Spent on management and accounting			
Management and accounting costs	304,247	315,287	195,441
Total expenses	16,741,930	16,479,022	14,603,133
Balance of income and expenses	69,116	21,087	107,114
Appropriation of the balance			
Additions to/withdrawals from:			
Continuity reserve	73,054		
Reserves for private donor projects	-3,938		
Total	69,116		
Financial ratios	2014	2013	
Spent on the organisation's objective/Total income	95.18%	95.81%	
Spent on organisation's objective/Total expenses	95.57%	96.51%	
Costs of own fundraising activities/Income from own fundraising activities	11.46%	11.55%	
Management and accounting costs/Total expenses	1.82%	1.34%	

## **Cash flow statement**

Cash flow statement	2014	2013
Operational activities		
Balance of income and expenses in the financial year	69,116	107,114
Depreciations	48,501	53,274
Gross cash flow on the basis of operational activities	117,616	160,389
Changes in current assets	-2,202,834	-349,663
Changes in current liabilities	1,004,981	1,657,848
Net cash flow on the basis of operational activities	-1,080,237	1,468,574
Investment activities		
Changes to fixed assets	-36,124	-29,414
Divestment fixed assets	-2,004	561
Changes in liquid assets	-1,118,365	1,439,721
Liquid assets at the start of the financial year	6,073,250	4,633,529
Liquid assets at the end of the financial year	4,954,885	6,073,250
Changes in liquid assets	-1,118,365	1,439,721

## **Accounting principles**

Free Press Unlimited's statement of accounts is drawn up in accordance with the revised Dutch Accounting Standards for Fundraising Institutions, *Richtlijn 650*. This Standard is in line with international standards, general guidelines and the CBF quality standard.

#### Accounting principles 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%).

#### Tangible fixed assets

The tangible 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 switchboard, computers and other hardware and software is 3 years (33.3%). The office furniture and equipment are depreciated in 5 years (20% and the renovation is depreciated in 7 years (14.3%).

#### Receivables and accrued receivables

Receivables and accrued receivables are valued at nominal value minus certain impairments.

#### Obligations related to current projects

The obligations related to current projects are 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.

#### Accrued liabilities

Accrued liabilities are valued at nominal value.

### Accounting principles for the balance 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.

#### **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.

#### 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 650*), as explained on page 82.

#### 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.

All amounts in euro

Assets			
Intangible fixed assets	total		
Changes over the course of the financial year			
Additions to fixed assets	26,596		
Depreciations	-738		
Balance of changes over the course of the financial year	25,858		

This investment in 2014 concerns the entirely renewed website.

Tangible fixed assets Non-current assets required for Free Press Unlimited's regular operations	total	office furniture	hardware software	renovation
Balance at the start of the financial year				
Purchase cost	477,513	226,642	91,599	159,271
Cumulative depreciations	-268,874	-172,135	-72,204	-24,535
Book value at the start of the financial year	208,638	54,507	19,395	134,736
Changes over the course of the financial year				
Additions to fixed assets	10,266	6,036	4,230	
Disposal of fixed assets	-142,124	-101,746	-40,378	
Depreciations of disposals	144,127	95,473	48,655	
Depreciations	-48,501	-13,206	-12,541	-22,753
Balance of changes over the course of the financial year	-36,231	-13,442	-35	-22,753
Balance at the end of the financial year				
Purchase cost	345,655	130,933	55,451	159,271
Cumulative depreciations at the end of the financial year	-173,247	-89,868	-36,091	-47,288
Book value at the end of the financial year	172,408	41,065	19,360	111,983

Investments in 2014 mainly consist of office furniture and computers. Disposals mainly relate to an administrative rationalisation of the fixed asset register.

All amounts in euro

Current assets	31/12/2014	31/12/2013
Accruals		
Various securities	8,279	4,209
Pension premium advance	359,821	332,258
Other prepayments	62,570	48,253
Total	430,671	384,721
Accounts receivable and advances*		
	1.220	247
Amounts yet to be invoiced	1,238	347
Accrued interest	14,374	8,398
Other accounts receivable	29,627	51,565
Advances to own staff	12,195	0
Advances to external contractors	185,274	90,691
Total	242,708	151,000
Grants to be received		
Ministry of Foreign Affairs - MFS-II	1,129,774	0
Nationale Postcode Loterij	500,000	500,000
Anonymous donations - Sudan / South Sudan / Iran	720,500	172,758
European Union	453,195	0
Ministry of Foreign Affairs - Various projects	94,581	0
Deutsche Welle - EIDHR - Zimbabwe	37,913	47,300
Various donations - Somalia	0	131,379
Various	5,201	24,552
Total	2,941,164	875,989

\* The increase in advances can be explained by the expansion of activities in Syria

Liquid assets	31/12/2014	31/12/2013
The Netherlands		
Cash	9,689	3,370
ABN AMRO deposit account	1,340	1,459
ABN AMRO savings account	2,690,751	2,714,897
ASN savings account	502,522	500,000
ING savings account	1,047,401	2,529,246
ING US dollars	246,225	18,445
ING deposit account	312,069	141,613
	4,809,997	5,909,030
Abroad		
Free Voice - South Sudan office	140,130	146,148
Somalia office	4,758	18,072
	144,888	164,220

All amounts in euro

Liabilities		
Reserves and funds	31/12/2014	31/12/2013
Continuity reserve		
Balance as of 1 January	1,520,189	1,274,675
Release of provisions within the Severance Scheme Appropriation Fund	0	142,226
Appropriation to reserve	73,054	103,286
Balance as of 31 December	1,593,241	1,520,187
Allocated reserves for private donor projects		
Balance as of 1 January	3,938	110
Contributions from private donors	36,272	28,822
Acquisition costs for funds and government grants	0	-10,000
Spent on the organisation's objective	-40,210	-14,994
Balance as of 31 December	0	3,938

The operating surplus of 2014 has been added to the continuity reserve, raising this reserve to 79% of one year's cost of operation, which is well within standards.

#### Policy in relation to the continuity reserve

The Supervisory Board and the Executive Board have agreed on a continuity reseve policy to safeguard the Foundation's continuity. The necessary reserves have been set at an amount equal to one year's cost of operation and as such meets the CBF regulations (1.5 years). Although these reserves are entered in the annual accounts under the item 'continuity reserve', in effect they are non-restricted funds.

The cost of operation for one year has been set at  $\notin$  2 million. It has been agreed that the reserve, depending on the size of the organisation, should be at least 70% and no more than 150% of  $\notin$  2 million.

Current liabilities	31/12/2014	31/12/2013
Reserves for holiday allowances	87,334	77,295
Provisions for statutory leave entitlements	73,600	66,530
Taxes and Social Security contributions	0	2,818
Severance scheme provisions for the FV South Sudan office	66,945	62,761
Payable to suppliers	231,236	272,312
Other short-term liabilities	182,109	344,244
Pension premiums	4,650	7,268
Obligations in connection with current projects	2,226,173	1,343,844
Total	2,872,047	2,177,071

Obligations in connection with current projects are higher than they were in 2013, because, towards the end of the year a number of partnercontracts were agreed for carrying out the *StoryMaker* project in Iran, Also, partner obligations with a duration of more than one year were agreed for the EU projects.

All amounts in euro

Grants to be received or returned	31/12/2014	31/12/2013
Nationale Postcode Loterij - WADADA News for Kids	1,626,833	2,293,884
Nationale Postcode Loterij - Lottery Fund	131,651	0
Various donations - Syria	1,579,859	1,296,739
Ministry of Foreign Affairs - Various projects	357,057	278,268
Anonymous donations - Sudan / South Sudan	302,095	0
Eropean Union	57,525	0
Ministry of Foreign Affairs - MFS-II	20,572	0
Various	190,761	87,457
Total	4,266,353	3,956,348

### Financial obligations that are not included on the balance sheet

Free Press Unlimited has entered into a rental agreement for an office space and 5 parking spaces at Weesperstraat 3-5 in Amsterdam. The current three-year rental period terminates on 1 October 2015.

The Board had already decided to continue the rental agreement for another three-year period. The initial rent amounts to  $\notin$  140,327 per annum. A rent-free period of 4 months will be settled over the course of the rental period 2014-2015. The bank has issued a guarantee for this agreement amounting to  $\notin$  44,383.

On 22 January 2014, Free Press Unlimited entered into an operational lease contract for a multi-purpose printer/copier/ scanner for a term of 3.5 years. The annual costs are  $\in$  5,520, with settlement of non-budgeted use at the end of the year.

The MFS-II funding awarded by the Dutch Ministry of Foreign Affairs (with a five-year term running from 2011-2015) is subject to certain conditions. The Ministry reserves the right to reduce the awarded funding per year. Free Press Unlimited has incorporated this condition in the contracts it enters into with its partners.

In addition, the funding recipient is required to derive a minimum of 25% of its income from own fundraising. Press Unlimited's 'own contribution' totalled 55% in the 2014 bookyear (2013: 38%). This means the organisation amply satisfies this condition.

## Notes to the statement of income and expense

Income	2014	budget	2013
Income from own fundraising activities			
Various donors - South Sudan	858,940	850,000	543,351
Deutsche Welle - Burundi	136,485		
Contributions from private donors	36,272	20,000	28,822
Various income from the Internet Protection Lab	31,961	50,000	85,939
Other grants	79,005	2,230,000	157,874
	1,142,664	3,150,000	815,986
Income from third-party activities			
Nationale Postcode Loterij - projects	735,400	1,000,000	287,433
Nationale Postcode Loterij - structural funding	500,000	500,000	500,000
Other grants	69,343	61,938	19,967
	1,304,744	1,561,938	807,399
Government grants			
Ministry of Foreign Affairs - MFS-II	5,579,890	5,796,469	5,819,526
Ministry of Foreign Affairs - MFS-II (Press Freedom 2.0)	2,633,438		2,864,952
Various donors - Radio Darfur Network / Radio Tamazuj	1,535,736	1,650,000	1,820,574
Anonymous donation - Radio Zamaneh / StoryMaker Iran	1,416,009	900,000	469,771
European Union	1,038,831	1,161,679	402,413
Swedish International Development Cooperation Agency - Syria	711,239	1,255,000	
Ministry of Foreign Affairs - StoryMaker	532,003	598,631	390,916
Ministry of Foreign Affairs - Syria	327,846	290,000	445,558
Ministry of Foreign Affairs - Central African Republic	207,254		
UK Embassy - Kenia	114,646	80,000	104,127
Kingdom of the Netherlands - Tunisia	92,922		
Kingdom of the Netherlands - Georgia	46,751	30,000	104,794
Ministry of Foreign Affairs - Somalia			177,755
Other	7,661	16,392	413,265
	14,244,225	11,778,171	13,013,653
Other income			
Exchange rate / cash differences	63,735		0
Interest	55,678	10,000	73,211
	119,413	10,000	73,211

## Notes to the statement of income and expense

All amounts in euro

#### 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 September of the preceding year meaning that the organisation includes an assumption regarding the expected income.

The mandatory structuring of the budget into four categories (income from own fundraising activities; income from thirdparty activities; government grants; other income) as set out in Guideline 650 means that there may be significant deviations between actual and budgeted income amounts in each category.

Furthermore, the budget is drawn up excluding the amounts forwarded to alliance members (see Dutch Ministry of Foreign

Affairs - MFS II (Press Freedom 2.0) as specified under government grants). These amounts are accounted for and explained in detail in a separate MFS-II financial report.

The present annual financial report lists these amounts as receipts on the income account, and as project expenditure on the expenses account. Free Press Unlimited serves as a conduit for this part of the subsidy.

In 2013, the exchange rate / cash differences of  $\in$  -/- 12,397 have been accounted for as office expenditure The income from own fundraising activities is less than budgeted. The income from government grants, however, is higher than budgeted. The total income is  $\in$  311,000 more than budgeted.

## Notes to the statement of income and expense

Expenses	2014	budget	2013
Spent on the organisation's objective (not including the			
allocated costs of Free Press Unlimited's own organisation)			
MFS-II: Press Freedom 2.0	1,119,030	1,289,255	935,173
MFS-II: PF 2.0 Alliance partners	2,633,438		2,864,952
MFS-II: People Unlimited 4.1	1,454,928	1,587,216	1,695,649
MFS-II: Freedom from fear	381,676	341,200	375,524
MFS-II: Conn@ct.now	421,597	344,622	556,830
MFS-II: Girl Power	560,062	700,516	620,370
	6,570,731	4,262,809	7,048,498
Radio Darfur Network / Radio Tamazuj	1,488,465	1,386,087	1,805,539
StoryMaker	1,190,445	507,225	299,510
Syria	910,693	1,372,000	362,445
South Sudan	888,876	600,000	579,794
Radio Zamaneh	608,749	875,000	529,605
WADADA News for Kids (excl. MFS-II)	467,89	700,000	152,315
Central African Republic	375,38	213,135	
Somalia (excl. MFS-II)	360,587	480,000	311,341
European Capability for Situational Awareness	289,131		
Burundi	103,299		
Bangladesh (excl. MFS-II)	99,671	300,000	215,781
Iraq	95,812	190,000	
Tunisia	90,672		
Georgia	42,398	30,000	100,606
DR Congo (excl. MFS-II)	0	10,482	235,030
Other projects	159,967	2,425,538	287,508
	13,742,766	13,352,276	11,927,971
Allocated costs of own organisation	2,999,164	3,126,746	2,675,162
Total expenses	16,741,930	16,479,022	14,603,133

## Remuneration of the members of the Executive Board and management team

All amounts in euro

The remuneration policy is explained in the notes to the 2014 Annual Report. These notes indicate that the members of Free Press Unlimited's Supervisory Board are not reimbursed for their activities. In addition, neither they nor the members of the Executive Board or the management team are awarded any loans, advances or sureties by the organisation.

Name/position	employment contract	gross salary	holiday allowance	social security contributions	pension employer's contribution	total 2014	total 2013
L.A.M. Willems Director of Policy and Programmes	Full-time 38 hours per week 01.01 - 31.12	82,871	6,630	9,892	12,879	112,271	106,273
R.C.E. Kronenburg Director of Operations	Full-time 38 hours per week 01.01 - 31.12	76,133	6,091	9,892	11,646	103,762	98,160
P. van Lier Journalism Initiatives Team Leader	Self-employed 24 hours per week 01.01 - 31.01					5,348	20,389
T. Gautier Journalism Initiatives Team Leader	Self-employed 24 hours per week 01.03 – 31.12					60,289	0
L. van den Boogerd Media Development Programme Team Leader	Full-time 38 hours per week 01.01 - 31.12	65,897	5,272	9,892	9,774	90,835	86,996
Y. Ch. Pinxteren-De Hoop Financial Manager	Part-time 28 hours per week 01.01 - 31.05	21,180	1,694	4,122	3,174	30,171	76,302
L.V. van de Walle Financial Manager (June - September 32 hpw)	Part-time 36 hours per week 01.06 - 31.12	34,518	2,761	5,770	5,134	48,184	0

#### **Staffing ratios**

At the end of 2014, Free Press Unlimited employed 46.2 FTE (2013: 44.2 FTE). This includes both permanent and temporary contracts. The workforce can be subdivided into 36.2 FTE in organisation positions at Free Press Unlimited and 10.0 FTE working within the Radio Dabanga project. Please refer to the Annual Report for further details.

## Specification and allocation of costs according to category

All amounts in euro

category:	objective	acquisition	of income	management & accounting	total 2014	budget 2014	total 2013
Expenses:	Media support	Own fundraising activities	Acquisition of government grants				
Grants for partner organisations/own activities	13,742,766	25,289	59,007	3,221	13,830,283	13,472,276	11,993,257
Staff costs	1,810,007	84,710	197,657	223,032	2,315,406	2,301,746	1,981,731
Housing costs	111,850	5,235	12,214	13,782	143,081	160,000	151,022
Office costs	336,459	15,747	36,742	64,212	453,160	545,000	477,123
Total	16,001,082	130,981	305,620	304,247	16,741,930	16,479,022	14,603,133

As prescribed in the Guideline 650, costs are allocated to the objective of Free Press Unlimited, acquisition of

income and management and accounting. Allocation is done based on the following principles:

- Direct costs are allocated directly.

- Indirect costs are allocated based on an apportionment formula based on the number of FTE per category:

% of the total r	number of FTE's
Media support	78.2%
Own fundraising activities	3.7%
Acquisition of government grants	8.5%
Management & accounting	9.6%
	100%

Staff costs as shown above under 'total 2014' can be subdivided into:

Other staff costs	313,496
Pension premiums	189,112
Social security premiums	256,925
Salary costs	1,555,873

## Independent auditor's report

### dubois & co

REGISTERACCOUNTANTS

#### INDEPENDENT AUDITOR'S REPORT

To: the Board of Free Press Unlimited, Amsterdam.

We have audited the accompanying financial statements of Free Press Unlimited, Amsterdam, which comprise the balance sheet as at 31 December 2014, the income and expenditure account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information.

#### Management's responsibility

Management is responsible for the preparation and fair presentation of these financial statements and for the preparation of the management board report, both in accordance with the Guidelines for annual reporting of the Dutch Accounting Standards Board, especially Guideline 650 "Fundraising Institutions", and the Policy rules implementation Senior Officials in the Public and Semi-Public Sector (Standards for Remuneration) Act (WNT). Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing, as well as the Policy rules implementation WNT, including the Audit Protocol WNT. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the foundation's preparation and fair presentation of the financial statements 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 foundation's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

#### Opinion

In our opinion, the financial statements give a true and fair view of the financial position of Free Press Unlimited as at 31 December 2014 and of its result for the year then ended in accordance with the Guidelines for annual reporting of the Dutch Accounting Standards Board, especially Guideline 650 "Fundraising Institutions", and the Policy rules implementation WNT.

Amsterdam, 10 April 2015

Dubois & Co. Registeraccountants

#### Signed on original by: G. Visser RA

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