

Collection accounts 2021 for IMS (International Media Support)

Background and purpose of the collection

The funds will be used to support IMS' work to promote free media and the rights and security of journalists in the priority countries where IMS works globally.

The collection takes place at events and via the website / IMS donation module (<https://dk.mediasupport.org/>, www.mediasupport.org), online collection platform and social media (Facebook, Instagram).

The funds raised are received via mobile payment solutions (MobilePay) and bank transfers via credit cards.

	DKK
Income 2021	975.506
Result from 2020	56.031
Administrative expenses	-
Project expenses*	837.082
Result	194.456

*Project expenses are the funds transferred directly to, and related to transfers, to local partners to promote free media and security for journalists and funds used to help exiled Afghan media workers.

Of the above project expenses, 70.000 DKK relates to our work in Palestine, 63.270 DKK our work in Belarus and the remaining to our work regarding Afghanistan.

Use of the funds raised

The funds have been used to support IMS' rapid response work to promote free media and the rights and security of journalists.

The funds raised in 2021 were specifically used to support the work of local media partners in Afghanistan after Taliban took over in August 2021. Support has also been given to partners in Palestine to provide psychosocial support to local media and journalists after an air attack in 2021. Furthermore, support to promotion of digital rights, advocate for human rights and support to victims of human rights violations has been provided to partners in Belarus.

Management statement

As Deputy Director for Finance and Resources and responsible for the collection respectively, we hereby declare that the collection has been carried out in accordance with the rules in the Danish Collection Act and the Collection Order.

Copenhagen, 14 October 2022



Allison Brixtofte
Deputy Director of Finance & Resources
International Media Support



Maria Gerey Bak
Responsible for the collection
International Media Support



Independent auditor's report

To International Media Support (the responsible party) and Indsamlingsnævnet (the user)

Opinion

We have audited the fundraising financial statements of International Media Support for the financial year 1 January – 31 December 2021. The fundraising financial statements is prepared in accordance with order Executive Order No. 160 of 26 February 2020 on fundraising etc. and indsamplingsnævnet's requirements for the fundraising financial statements. The fundraising financial statements show received funds of DKK 975.506,33 and project cost of DKK 837.082.

In our opinion, the fundraising financial statements have, in all material respects, been prepared in accordance with Executive Order No. 160 of 26 February 2020 on fundraising etc.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and additional requirements applicable in Denmark. Our responsibilities under those standards and requirements are further described in the "Auditor's responsibilities for the audit of fundraising financial statements" section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) and the additional ethical requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Emphasis of matter in the financial statements – accounting policies and restriction on distribution and use

We draw attention to the fundraising financial statements, which describes the Company's accounting policies. Fundraising financial statements has been prepared to assist the responsible party to fulfil the user's requirements. As a result, fundraising financial statements may be unsuitable for other purposes.

Our report has been prepared solely for the use of the responsible party and the user and should not be distributed to or used by any other party.

We have not modified our opinion in respect of this matter.

Management's responsibilities for fundraising financial statements

Management is responsible for the preparation of fundraising financial statements in accordance with order no. 160 26 February 2020 on fundraising etc. and for such internal control as Management determines in necessary to enable the preparation of fundraising financial statements that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of [erklæringsemne]

Our objectives are to obtain reasonable assurance as to whether fundraising financial statements as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs and additional requirements applicable in Denmark will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of fundraising financial statements.



Independent auditor's report

As part of an audit conducted in accordance with ISAs and additional requirements applicable in Denmark, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- ▶ Identify and assess the risk of material misstatement of fundraising financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- ▶ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- ▶ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

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

Copenhagen, 14 October 2022
EY Godkendt Revisionspartnerselskab
CVR no. 30 70 02 28

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