

2023

Annual  
Report

SACD

# 2023 Key Data

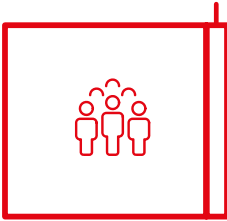
## DISTRIBUTIONS

+0.6%

€235.1M

New author-members

3,678



↑  
34,604  
Authors

received royalties in 2023

Cultural action €3.8M

## COLLECTIONS

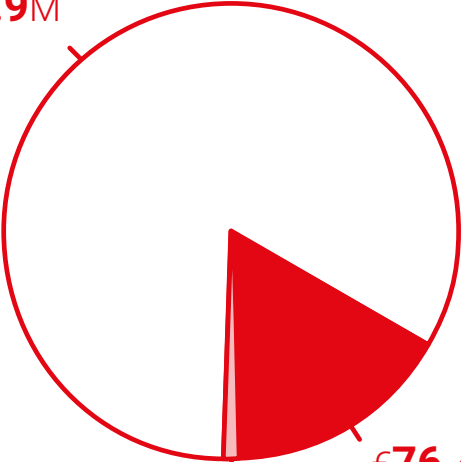
+4.5%

€269.1M



Audiovisual/Cinema/Web

€191.9M



Written works €0.8M

€76.4M  
Performing Arts

Social action €3.7M (including emergency funds)

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**Coordination and editing:** Catherine Vincent  
**English Translation:** A.C.I.  
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# A word from the President and the CEO



**Virginie Jallot**  
President of the SACD



**Pascal Rogard**  
Chief executive officer of the SACD

2023, the year of artificial intelligence? Unquestionably, the deployment of Chat-GPT and other AI tools was the most significant event of the year. At the SACD, we very quickly concluded that we had to act without delay to stave off threats to the employment of authors, to the diversity of creative work, and to ensure that copyright was respected in this new world of AI.

All throughout 2023, we acted on this commitment. In France and in Europe, we were involved in every battle, in every initiative taken to make the voice of authors heard by the public authorities. Despite the urgency of the issue, the French authorities failed, in a manner never seen before, to defend copyright.

And, whilst our efforts did, in the end, bear fruit, this deafness to the cause of authors is both regrettable and incomprehensible. Our efforts, combined with those of other professional organisations, convinced the EU institutions of our cause, and the AI Act approved by the EU obliges AI services to respect copyright and to indicate the source of data and creative works returned by such services.

2023 was also a record year in terms of royalties collected, especially from the Performing Arts, a sector enjoying exceptional recovery after the difficult Covid years. In total, the SACD collected €269.1 million, an increase of 17% for the Performing Arts. Distributions also rose sharply. These positive results enabled us to reimburse nearly €4.6 million in statutory deductions.

Behind these figures, we see a reality that encourages us: our ability to collect royalties faster and to pay them out faster.

The SACD's continuous progress owes much to the engagement and commitment of our teams at all stages prior to paying out your royalties, a process that starts with the renegotiation of general contracts with broadcasters. Indeed, 2023 saw us once again sign several contracts, some new and others renewed, to make sure that authors be paid a certain percent of broadcaster turnover and guaranteeing the effectiveness of proportional remuneration with platforms (Apple TV+, Canal+ Séries, ADN, etc.).

The SACD also continued its efforts to streamline the management of your royalties. As with previous years, pending royalties were reduced and we can be proud to have cut these by 50% over the past 5 years. The fewer royalties are pending, the more has been paid out to authors. Likewise, we have done our utmost to shorten distribution times, even if, in this aspect, we remain reliant on the information, not always of premier quality, that we get from the broadcasters.

The Board of Directors, made up entirely of authors, also plays a central role in ensuring the fair distribution of your royalties. Every year, the Administrators analyse the various royalties-distribution scales and assess their relevance. The upshot of these reviews is that the distribution scales are regularly updated to take into account both the logic of distribution and the need for a fair and balanced distribution of royalties. Concretely, 2023 saw 7 changes being made to the scales.

As a collective management organisation (CMO), we collect and distribute royalties. But not only. We do more. Much more. And anyone who doubts this would have to wilfully

overlook our Statutes as well as our firm, long-standing commitment to providing social support for authors in difficulty, supporting training organisations for authors, issuing legal counsel and preparing royalties statements for scriptwriters and directors.

As further testimony to the breadth of our work, one could point to our cultural actions in the broadest sense as well the Beaumarchais Association and the facilities made available to SACD members at the *Maison des Auteurs*. Despite reductions in the private copying levy over recent years, we have maintained our commitment to Cultural Action. Indeed, we have even launched new initiatives: the Podcast Fund resumed with France Culture and the *Grandes Formes Théâtre* fund with the Ministry of Culture.

As we look back on the year 2023, we must not forget all the actions we undertook to ensure the collective and political defence of authors: above and beyond the question of AI, we worked proactively to secure ambitious funding for the public service and to make sure that funding to the Performing Arts was not diminished. We also played our part in professional negotiations to provide a framework for contractual practices between authors and producers.

More than 200 years after Beaumarchais founded the SACD, the challenges remain the same: defend authors' rights, guarantee the right to proportional remuneration, and play an active role in fostering culture and creativity. More than ever, we remain faithful to this mandate.

**Virginie Jallot and Pascal Rogard**

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# THE SACD, AUTHORS AT THE SERVICE OF AUTHORS

## 1 THE SACD, AUTHORS AT THE SERVICE OF AUTHORS

The SACD was created in 1777 by a group of authors with Beaumarchais as the central figure. In the 18th century, the *Comédiens du Français* had a right of first refusal to every new play written, with the theatre paying a pittance in spite of the revenue generated.

Beaumarchais, after the success of *Le Barbier de Séville* (The Barber of Seville) was no longer willing to accept the unfair treatment of authors inflicted by the *Comédiens du Français*. A visionary businessman, he was determined to make sure that authors have their rights recognised and, on 3 July 1777, invited about 30 of them for an evening meal that was to become legendary.

He suggested setting up the first society of playwrights, then called the *Bureau de Législation Dramatique*. This was the founding act of the *Société des auteurs et compositeurs dramatiques*, the SACD, renamed as such in 1829.

Over the decades, the SACD has opened its doors to composers, filmmakers, screenwriters, directors, radio writers, graphic designers, choreographers, street artists, circus artists, web creators and video artists. But its *raison d'être* has not changed, because there is strength in numbers.

The SACD does indeed carry weight in negotiations. Why? Because we represent many creators from many repertoires such as audiovisual, animation, cinema, web, theatre, dance, street arts, circus, stage music, and comedy. In the way we are structured, in what we do, in our capacity as a non-profit civil society, we are hard-wired to promote and protect authors.

The SACD is managed jointly by a chairperson of the Board of Directors, being an elected author, and a CEO who oversees the Executive Committee.

## Board of Directors 2023-2024



**President**  
Virginie Jallot  
(animation, director)

**First Vice-President**  
Caroline Vigneaux  
(comedy)

**Vice-presidents**  
Brigitte Buc | theatre  
Delphine Gleize | cinema  
Laurence Katrian | television (director)  
Alain Stern | television (scriptwriter)  
Catherine Verhelst | music and dance

**Delegate Administrator**  
Gonzague | interactive, numerical, digital and web works  
Corinne Klomp | radio  
Eric Rondeaux | animation  
Jérôme Thomas | circus

**Administrators**  
Yvann Alexandre | choreography  
Sylvie Coquart | television (scriptwriter)  
Delphine de Malherbe | theatre  
Sophie Deschamps | television (scriptwriter)  
Laurent Dussaux | television (director)  
Jacques Fansten | television (director)  
Claire Lemaréchal | television (scriptwriter)  
Marie-Castille Mention-Schaar | cinema  
Jonathan Pontier | musique  
François Rollin | theatre  
Charles Tordjman | direction  
Anne Villacèque | cinema

Luc Dionne (President of the Canadian Committee),  
Jean-Luc Goossens (President of the Belgian Committee).

Frédéric Fort was co-opted by the Board of Directors to represent the street arts on the SACD's Cultural Action Committee and Performing Arts Special Committee.

## 1 THE SACD, AUTHORS AT THE SERVICE OF AUTHORS

### Comité belge

#### President

Jean-Luc Goossens (cinema, television)

#### Vice president

Marie-Paule Kumps (theatre, opera)

#### Members

David Verlant (cinema, television)

Benjamin d'Aoust (cinema, television)

Catherine Montondo (cinema, television)

Nadia Micault (cinema, television)

Luc Jabon (cinema, television)

Caroline Logiou (theatre, opera)

Virginie Hocq (theatre, opera)

Céline Beigbeder (theatre, opera)

Emmanuel Texeraud (theatre, opera)

Laurent Van Wetter (theatre, opera)

David Chazam-Souchaud (radio-sound)

Christian Crahay (director)

Karine Pontiès (choreography)

Caroline Prévinaire (multimedia)

### Canadian Committee

#### President

Luc Dionne (television)

#### Vice President

Benoit Pilon (cinema)

#### Member of the

#### Executive Committee

Marie-France Landry (television)

#### Members

Alain Chartrand (television)

Rafaële Germain (television)

François Gingras (television)

Patrick Lowe (television)

Denys Arcand (cinema)

Louis Bélanger (cinema)

Johanne Prigent (cinema)

Pierre-Michel Tremblay (performing arts)

Marie Chouinard (performing arts)

### The Supervisory Board 2023-2024

#### Rapporteur

Élizabeth Verry

#### Vice-Rapporteur

Hélène Serres

#### Performing Arts

Nicole Sigal

#### Audiovisual

Bruno Pérès

Stéphanie Girerd

Bénédicte Vidal

### Role and missions

The Supervisory Board, composed of members elected by the AGM, oversees the activities of the management, administrative and executive bodies. This Board was created at the AGM of 15 June 2017, pursuant to the ordinance of 22 December 2016 on the transposition of the European directive of 26 February 2014 on the collective management of copyright and related rights. The Supervisory Board has a three-fold mission:

- Monitor the activities of the Board of Directors and the CEO, with a focus on supervising the implementation of resolutions voted by the AGM, including, in particular, the general policies adopted by the AGM with regard to the distribution of royalties, deductions applied to royalties, investment and risk management, and the use of non-distributable funds;
- Exercise the powers delegated to it by the AGM, in particular in the field of real estate (acquisition, sale or mortgage of all immovable properties), the creation of subsidiaries, mergers and alliances, the acquisition of equity interests in other entities, and, lastly, the provision of loans, borrowings and other guarantees;
- Issue an opinion on any refusals by the SACD services to grant information requests from author-members.

### Executive Committee

**CEO:** Pascal Rogard

**General Secretary:** Patrick Raude

#### Members

Sandrine Antoine, Véronique Aubergeon, Pierre-Emmanuel Bourgoïn, Linda Corneille, Christophe Dubois, Marie-Noëlle Guiraud, Yves Le Coënt, Géraldine Loulergue, Guillaume Prieur, Élisabeth Schlittler (Canada), Hubert Tilliet, Catherine Vincent, Frédéric Young and Valérie Josse (Belgium).

# Summary of the Supervisory Board's report

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The Supervisory Board submitted its 2023 Annual Report to the AGM, concluding by praising the “*excellent level of collections, due in particular to the Performing Arts*”.

*“The Supervisory Board also notes with satisfaction the actions taken by the SACD to ensure IT security, this clearly being a key issue given the strategic nature of the data stored in the Society's IT systems and the protection granted to this data under the GDPR”*, states the report by Elizabeth Verry, the Supervisory Board's rapporteur.

The Supervisory Board made no comment on the general policy for the use of non-distributable sums, nor on the general policy for the deduction of royalties. *“The use of non-distributable sums in 2023 was determined by the Board of Directors on 14 March 2023 in accordance with the general policy defined by the AGM”*, notes the report, before going on to detail the measures. The Supervisory Board did not have to address the matter of refusals from the SACD to respond to requests from author-members.

With regard to the general policy for the distribution of royalties, the Supervisory Board describes the provisions adopted by the Board of Directors regarding the royalties-distribution scales for 2023, indicating that it had requested, and obtained, *“details of the new distribution scales for television”*.

## General policy on the distribution of royalties

These provisions concern the following scales: the audiovisual distribution scales for free video-on-demand; the literary bible distribution scale for fictional television works; the scale used for public-domain works in the performing arts; the scale used for literary, graphic and production bibles for animated television works; the My-TF1 scale; the scale used for television adaptations of a cinematographic work. The Supervisory Board considered that the scales are in line with the general royalties-distribution policy of the SACD.

## Risk management policy

In terms of risk management policy, the Supervisory Board took note of the measures put in place in 2023 to limit IT risks, i.e. reinforcing the security of connections to employees' work tools and requiring that employees in France and Belgium be generally aware of IT risks.

## Operational risks

With regard to the operational risks associated with the collection and distribution of royalties, the report presents the IT projects completed in 2023 in the audiovisual and performing arts sectors, aimed at automating certain tasks and verifying or increasing the security of collections.

## Economic risks

On economic and financial risks, the Supervisory Board noted that it was *“kept informed throughout 2023 of changes in the company's income and expenses”* and that it *“also consulted the reports of the Budget and Financial Monitoring Committee”* of the Board of Directors. On the general policy of investing income, the report notes

that the SACD has engaged in two new investments, *“making the most of the rise in financial yields”*. In addition, no new property transactions were carried out during 2023-2024. The Supervisory Board approved the definitive liquidation of the SCALA subsidiary, whose activities were taken over directly by SACD in 2019. SCALA has not managed the physical deposit of manuscripts since 2019.

In view of the responsibilities entrusted to it, the Supervisory Board agreed that it had all the resources it needed to carry out its mission. Lastly, the Supervisory Board thanked authors elected to the Board of Directors for *“their rigorous involvement throughout the year at the service of authors”*, and also thanked the outgoing members of the Supervisory Board.



# DEFENDING, SUPPORTING AND ASSISTING AUTHORS

## Artificial intelligence today and tomorrow

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The year 2023 saw the emergence of a major revolution to our professional lives: generative artificial intelligence. What jobs will it impact? What practices will it transform? What protection or incentive mechanisms are needed? There's no shortage of questions, and the answers will only emerge gradually over time.

Our voice must be heard here, and this is why the SACD took part in all the debates, meetings and committees pertaining to this topic where we constantly defended authors' rights and argued our case in favour of protective principles.

We made sure we were heard at the time of approval of the AI Act, a crucial text since the first of its kind to regulate AI at European level but analysed at global level in Brussels via the Society of Audiovisual Authors (SAA), of which the SACD is vice-president.

And, indeed, it is worth noting that many of the measures to protect creators in the face of AI is taking place in Brussels, and this will continue to be the case.

And this is good news, given the positions that the French government defended in the European discussions on the adoption of the AI Act, preferring to oppose innovation and creation.

That said, it is regrettable that the French government has spent decades failing to defend original creativity by ceding to AI operators, some of whom are unjustly personally profiting from decisions that are actually in the general interest.

At the SACD, we defend several convictions in this matter. Firstly, and this should be obvious, a work generated entirely by AI is not eligible for any remuneration under copyright law. The French Intellectual Property Code is crystal-clear: only a human being can claim copyright remuneration.

The Code also asserts that explicit permission must be given by the human author(s) before his/her work can be used by AI, and that the author(s) must be remunerated.

These requirements have been

formally acknowledged by the biggest players in AI, as witnessed by the signing of commercial contracts with the Axel Springer group in Germany and *Le Monde* broadsheet in France.

The debate is settled and its conclusions should now be transposed into the world of culture.

This European agreement on AI, approved by the EU Parliament on 13 March 2024 is the first stone in an edifice to be erected over the forthcoming years.

At this juncture, it should be clarified that the exception, in the AI Act, for data mining, does not apply to works generated by AI. This is an essential area for the protection of our rights.

The SACD is also working on making AI a consideration in terms of operations and doctrine; at the 2024 AGM, a resolution was tabled permitting the SACD to intervene unequivocally on behalf of its author-members in the field of artificial intelligence.

The first steps were taken very early

on: in October, our general contracts were amended to include AI clauses, as were the contract templates available to author-members on the website. On a related note, author-members can refuse that their works registered with the SACD in the given repertoire be used for AI purposes.

The questions that lie ahead are now more complex, more concrete, more practical: How do we reach an agreement with AI companies, as we did with broadcasters and platforms? How do we measure the use of AI in a work? How should it be declared, remunerated and limited? What scales, what rates?

A thousand questions to be addressed in a concrete and timely manner: not too soon so as not to have a system that is totally divorced from reality, but not too late so as not to let others take up the issue.

The SACD must remain vigilant and must continue to fight all and any attempts to weaken authors' rights. The challenges are great and the SACD is ready to take them up for our authors.

## 2 DEFENDING, SUPPORTING AND ASSISTING AUTHORS

# Securing Rights, Securing Contracts

Several contracts were signed or renegotiated in 2023. For years now, the SACD has been negotiating its contracts with television channels, platforms and AI companies, doing so either alone or with the ADAGP (Society of Authors in the Graphic and Plastic Arts). This has the effect of optimising the value of the repertoire that the SACD represents. Similarly, all the contracts that have been renegotiated have boosted the standing of the SACD's repertoire, particularly in view of the growing role we play in delinearised exploitation and the economic value of the works we represent.



Following the agreement reached in 2022 with the M6 group, a number of general contracts were signed with the M6 channel and with the 6play delinearised service, as were contracts for the W9 and 6ter channels (signed in March 2024). Contracts for the other channels of the Group are in the process of being signed.

### arte

A memorandum of understanding was signed with Arte concerning works from the SACD repertoire by linear and non-linear services, updating the financial terms and conditions to reflect changes in the use of these works. This memo was submitted to the Arte AGM in June 2024.

### CANAL+

In spite of a tense situation throughout 2023, discussions held early this year suggest that an agreement might soon be reached in regards to previous royalties due. By contrast, discussions regarding the status of present and future royalties have only just begun.

### france.tv

Since its contract expired at the end of 2023, France Télévisions is no longer authorised to exploit works in the SACD repertoire. Related discussions had not been successfully completed at the time of this report going to print.

### Molotov.tv

A new general contract with Molotov for the period 2023 to 2025, covering both free and paying content, was signed in 2023.



In July 2023, the SACD, together with the ADAGP renewed the authorisation contract with Disney+ updating financial terms and conditions to reflect changing conditions of use of repertoire works. As amended, the contract authorises the Disney+ video platform to use content from SACD and ADAGP repertoires in cinematographic and audiovisual works (fiction and animation) as well as for works of visual art.

### HBOmax

SACD is in discussions with the Max platform with a view to reaching an agreement for its launch in France in the summer of 2024.

## Podcasts

On the podcast front this time, Radio France and SACD renewed their agreement at the Paris Podcast Festival in October 2023. The goal is to encourage creation in the field of podcasts all the while ensuring that authors receive remuneration that befits their creative talent.

## The TikTok problem

As far as international platforms are concerned, copyright agreements exist with YouTube and Meta. However, no progress has been made with TikTok where, above and beyond issues relating to the protection of personal data, no copyright agreements are currently in place apart from the music sector. Likewise, the Chinese platform does not engage in any kind of proportional remuneration for authors nor does it respect their moral rights.

Discussions and negotiations regarding a confidentiality agreement were undertaken for a period spanning several months. To no avail. All this in spite of tens of thousands of works from our repertoire being available on the platform. SACD will take all necessary initiatives to ensure that copyright is respected by and on this platform.

# Building the audiovisual landscape of tomorrow, in the best interests of authors

## Creating an environment conducive to creativity

Following the legal proceedings filed in conjunction with the USPA and AnimFrance before the Council of State (*Conseil d'État*) contesting the agreements signed by ARCOM with Prime Video, Netflix and Disney+ in 2022, negotiations were initiated with these 3 platforms to obtain better terms and conditions.

Building on the positive outcome of discussions held with Amazon in 2022, a similar agreement was signed with Netflix in 2023, taking in account, and consequently updating, the merit of the efforts and investments undertaken by Amazon. An agreement was also reached with the ADN platform, dedicated to animation, to support the French animation creation sector.

With the exception of Disney+, where discussions did not lead to the signing of an agreement, the professional agreements signed with the platforms are in line with the SMAD decree promulgated with the specific intent of securing a firm commitment from these new digital players to promote original heritage works in the audiovisual sector.

## The future of DTT in question

The success of subscription VoD should not blind us to the crucial importance of DTT television channels present in the funding and distribution of audiovisual and cinematographic works. This is why the SACD also took part in consultations on the future of DTT. We came to the table with 3 priorities: get broadcasters to invest in the creation of heritage works; consolidate the current landscape by strengthening the audiovisual groups already present; release funding to improve the economic resources of channels, both free and paying.

The SACD also defended the granting of new financial resources to DTT channels, calling for a relaxation of advertising rules for channels and, more specifically, for a lifting of the ban on advertising in the retail sector for the major national channels, most of which now takes place on online platforms rather than on printed materials.

## New professional agreements signed

These priorities led to the signing of new professional agreements

to consolidate and strengthen broadcasters' investment and the exposure of heritage audiovisual works, in particular fiction, animation and live recordings of events in the performing arts, doing so in conjunction with producers organisations. The SACD was a signatory to the new agreements signed with TF1 and the NRJ group, guaranteeing consolidated levels of investment in heritage works. Unfortunately, the M6 Group, enjoying the benefits of a regular income from a regulatory framework that is unfairly advantageous to the Group, refused to align its investment obligations with those of the main French channels.

## The challenges of funding public broadcasting

As a result of the updated LOLF (Organic Law on Public Finances), the SACD considers that it will be necessary, from 2025, to maintain the level of funding allocated to public broadcasting, so as to bring the requisite level of guarantees to the public service. This is a crucial issue today, and is fundamentally linked to the plan to merge the various public broadcasting companies under the

auspices of Rachida Dati, the Minister of Culture.

What the public service needs is the means to ensure visibility, dynamism and continuity of resources, based on strategic guidelines that are respected, as well as clear briefs to support original works.

The SACD has contributed to the debate by proposing increased broadcasting of live performances during prime time on France 2 and France 3, to give shows greater visibility on the most-watched channels, in addition to non-linear broadcasting. This recommendation was taken formally on board in the course of summer 2023.

Of course, the public service also includes radio, which tops the national audience ratings and is a key player in podcasts and radio drama. In the world of podcasts, action has been taken with the Ministry of Culture to extend the funding earmarked for original podcasts, managed by the DGMIC at the Ministry of Culture. The SACD is also actively involved in the podcast observatory set up by ARCOM and the DGMIC.

## 2 DEFENDING, SUPPORTING AND ASSISTING AUTHORS

### Strengthening authors' right

One of SACD's concerns is to provide a framework and professional protection for authors in their individual capacities. This is the logical continuation of the action taken with Parliament and the government in 2021, which led to the implementation, in law, of an obligation for professional negotiations between authors and producers to strengthen the framework of contractual practices and better involve authors in the success of their works.

Negotiations with producers, with the support of professional scriptwriters' and directors' organisations, have, for the most part, been concluded. A first agreement was signed in March 2023 at Séries Mania between scriptwriters and fiction producers, followed by another one in June 2023 at the Annecy Festival between animation writers and producers, and a final agreement was endorsed by the organisations and unions of fiction directors and producers at the La Rochelle Fiction Festival in September.

The agreements have made it possible to better define contractual practices, to limit abusive practices by providing for either a remuneration package or a minimum remuneration, and to define a precise framework

for works under development. Unfortunately, the discussions begun in the film industry have resulted in a deadlock. It would be regrettable if film production were to become the symbol of the absence of virtuous rules for authors.

### European combats

At European level, and apart from the issues relating to artificial intelligence discussed earlier in this report, the SACD played a very active role throughout 2023 in the course of discussions with the European authorities on matters pertaining to the defence of authors' rights, copyright and ambitious cultural projects.

Assessment of the Audiovisual Media Services Directive, adoption of the regulation on media freedom, discussion of the report on geo-blocking, vote on the report about the status of artists: on all these texts, the SACD defended the need to strengthen authors' rights and approved digital regulation to protect creation, copyright and cultural diversity.

Naturally, the SACD's efforts in France to ensure that the draft regulation on AI guarantees respect for copyright continued at European level through ongoing exchanges with MEPs, the French Permanent Representation in

Brussels, the European Commission and the Belgian Presidency of the Council, facilitated by the SACD's presence in Belgium.

### Supporting artists outside the Paris area

In 2023, SACD commissioned a study from Vincent Leclercq, former Director of Audiovisual at the National Center for Cinema (CNC) to look at grants and support policies for audiovisual and film authors working outside of the Paris area.

This overview, which highlights good practices and ecosystems that are more favourable to authors than others, is a useful tool for initiating a constructive dialogue with the CNC and the regions with one objective in mind: rebalance policies that have historically been based more on hosting film shoots and production aid than on support for writing and direct aid to authors.

The same approach has been taken in the Performing Arts with an identical mission entrusted to Jean-François Marguerin, former Regional Director of Cultural Affairs (DRAC) in several regions, former President of the National Centre for Circus Arts and former adviser to Catherine Trautmann at the Ministry of Culture.

## TRANSPARENCY IN THE PERFORMING ARTS

Still on the subject of the Performing Arts, the SACD's long-standing request for objective data on ticket sales and attendance levels in France has now been met, at least in a preliminary manner.

The publication at the end of 2023 of a study on ticket sales for the Performing Arts in 2022 is a first, partial but useful step towards measuring the extent to which creation and performance arouse the interest and support of audiences.

2 DEFENDING, SUPPORTING AND ASSISTING AUTHORS

# Funding professional organisations

Since 2001, the SACD has been voluntarily contributing to the funding of professional organisations existing for over 5 years and to defending the same repertoires as those already used by the SACD. And indeed, such organisations account for a clear majority of our authors at the SACD. The funding is provided via our general budget and all SACD author-members, and more specifically, via the statutory deductions taken from royalties. Funding is not contingent on a given author being actually a member of a given professional organisation.

The budget and distribution of this funding are approved each year by the Board of Directors, comprised of authors elected by the SACD author-members. The Board of Directors

decided in the approved 2024 budget to keep its commitment to funding professional organisations at €550,000.

In view of the growing demand for funding, of splits in some professional organisations, of the creation of new professional organisations and of increasing contestation as to how the funds are divvied out, the SACD Board of Directors approved, in 2019, a reform of its support policy. This was approved by the AGM held that same year. As a result of this reform, grants have been awarded on the basis of 4 weighted objective criteria, as follows: number of members of each organisation up to date with its subscription whose rights are managed by the SACD; number of

works declared to the SACD by these members; royalties amounts; extent of self-funding of the organisation in question.

Each of these criteria is weighted with a specific factor applied uniformly to each organisation for a given repertoire, but different for each repertoire:

For organisations representing audiovisual authors, the factor assigned to each criterion is as follows:

- Number of SACD members: 20%
- Number of works declared to the SACD: 20%
- Amount of royalties distributed: 50%
- Share of membership fees compared to overall revenue: 10%

For organisations representing authors in the Performing Arts, the factor assigned to each criterion is as follows:

- Number of SACD members: 30%
- Number of works declared to the SACD: 30%.
- Amount of royalties distributed: 30%

- Share of membership fees compared to overall revenue: 10%.

This objective rule allows us to keep as close as possible to changes in the representation of professional organisations.

The Board of Directors also decided to preserve the balance between Audiovisual and the Performing Arts by keeping their respective weightings unchanged. For the years 2021 to 2023 inclusive, €419,000 will be allocated to audiovisual, film and web professional organisations and €131,000 to performing arts organisations.

In addition to the financial contribution, all professional structures supported by the SACD are entitled to use the meetings rooms, the screening room and the café at *La Maison des Auteurs* free-of-charge once a month. The SACD can also make offices available.

### Funding of professional organisations by the SACD in 2023



## 2 DEFENDING, SUPPORTING AND ASSISTING AUTHORS

# Efficient services

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Overall and quite apart from collecting and distributing royalties, the year was one of intense activity as the SACD returned to a pre-Covid level of activity. In particular, since January 2023, the Authors Unit has been open every day to authors without appointment. Since September, both the phone line opening hours as well as the reception desk opening hours were extended, bearing however in mind that, with digital technology, there are now more ways to contact the SACD. As a result, we have had to revamp our organisation so as to be able to handle all requests via all channels (telephone, email, contact form, social media, video, land mail and walk-in).

All these contact channels are widely used by our members and we have noted significant volumes. Telephone is the preferred method of contact for authors, with some 29,500 calls (69.3%), followed by digital (contact forms and emails) (28.2%), walk-ins (1.7%) and appointments (0.8%).

Keen to give our author-members even greater independence, an online

appointment module was added in October to the SACD website, available from their Member Space. A total of 122 appointments were taken via this module from October to December 2023.

This example illustrates the digital transformation of the SACD and validates our decision, taken in 2015, to automate as many tasks as possible so as to reallocate our teams to tasks with higher added value such as support for authors.

In 2023, the SACD continued to invest in digital services, focusing on four key areas: simplification of procedures, transparency, security and support for authors. Numerous changes were made to existing services and new functions were deployed.

### **New features in our authenticated areas**

SACD members can consult their personal information and gain access to their SACD services in their Member Space. In 2023, we added 2 functionalities: online reservation

module for *La Maison des Auteurs* in Paris (authors living in France only) and an appointment scheduler for the Authors Unit. Both of these functionalities have increased traffic on the SACD website.

Year after year, the Member Space is enriched with new services, and these services are in turn enriched with new functionalities. This is also the case for the authenticated spaces of users of the repertoire managed by the SACD, as well as those of the CMOs with which the SACD collaborates.

In 2023, we added an online module for booking workspaces at *La Maison des Auteurs* and the studios. A satisfaction questionnaire was sent to authors who had used this new module and a satisfaction rate of 83.6% was reported. One suggested improvement of particular interest was to set up a stand-by list to be filled if and as a slot becomes available, because having a free workspace in Paris is a pressing need for authors.

### **Declaring works**

The scope of the declaration of works

online has again been extended to cover complex situations, in particular declarations of works adapted from other works (literary, shows, series, films, etc.) where the share of royalties depends on the negotiations between all the authors, both those of the pre-existing work and those of the adapted work.

In 2024, the SACD is working on the adaptation of protected works by mutual agreement for all disciplines except cinema. Work is therefore continuing on online declarations with a new component for animated works adapted from a protected and published literary work.

In addition, a number of current click-paths have been reviewed on the basis of feedback to eliminate the difficulties most frequently encountered by authors when declaring.

The share of declarations made online is growing steadily in both France and Belgium as the online service is extended to handle new types of declarations. Almost 90% of declarations are now made online.

## 2 DEFENDING, SUPPORTING AND ASSISTING AUTHORS

### IT Security – A crucial consideration

The SACD is also upgrading Piment, its core operations application. The level of efficiency expected of this production tool, its very broad functional coverage and above all the number of workhours necessary to build such a tool require investment. Indeed, this is all the more the case given the ongoing development of digital tools and the levels of transparency expected in terms of management and data.

IT security has been a key aspect of the SACD's activity since we started our digital transformation and 2023 saw more significant changes implemented to boost security.

We also revamped our network infrastructure in 2023. The roll-out of new hardware and associated software, ever more technologically advanced, delivers improvements in terms of performance, security and continuity of service.

### Making legal recommendations and monitoring the rendering of accounts

In terms of legal advice, 2023 was also a very busy year with the SACD teams receiving numerous requests for recommendations in regard to legal matters.

Over 1,660 individualised legal recommendations were dispensed to authors in France, of which 714 pertained to audiovisual contracts and 89 to recordings of events in the performing arts.

In Belgium, requests for legal advice rose by 288% to just over 400.

In 2023, the Accounts Analysis and Preparation Service managed the accounts of some 5,000 cinema contracts. It should be noted that, in 2019, this Service, which previously only managed the accounts of cinema contracts that were co-signed by the SACD, extended its activity to include cinema contracts not co-signed by the SACD.

In 2023, the Service managed 80 non co-signed contracts. Proper monitoring of accounts and invoicing is an essential service for authors to ensure that they receive the fair remuneration to which they are entitled.

The SACD's teams also adapted their presentation of authors' rights in schools specialised in teaching digital technology, bearing in mind that the advice given to emerging authors as part of the Zoom sur mon premier contrat initiative (Focus on my first contract) already available from the SACD during festivals for several years now, can be dematerialised on request.

Lastly, our web unit continued its information and support reach-out to web authors since they constitute a category that is often less familiar with the SACD and copyright than authors in other repertoires. Interestingly, after a few years, a significant proportion of these new authors declare new works in our other repertoires. The SACD is by far

the leading Society for audiovisual creators on the web in terms of the number of members, works declared and amount of royalties distributed.



## 2 DEFENDING, SUPPORTING AND ASSISTING AUTHORS

# The SACD in Belgium

In Belgium, a general contract was concluded with VRT, after many years of stalemate.

The SACD in Belgium also played an active part in negotiations on the social and tax regime for authors (WITA process - Working in the Arts) as well as on major cultural policy issues in French-speaking Belgium, in particular as regards contributions from audiovisual operators (Smad decree) or writing and development resources in the performing arts.

Lastly, negotiations with broadcasters focused in particular on the renewal of agreements and on the conditions of remuneration, collaboration and the transfer of rights for RTBF freelancers. This multi-faceted latter negotiation, the first of its kind, was conducted in partnership with employee and freelance unions and professional federations.

At the end of 2023, the SACD abolished the administrative and social contribution for the performing arts,

which had the effect of increasing the net rate of performing arts royalties to 12% (before applying the statutory deduction). This modification entered into effect on 1 January 2024. The SACD's payments to authors for theatrical performances will therefore be increased for professional performances in the performing arts and will deliver the best remuneration formula for these authors in Belgium. The Belgian Committee, presided by Jean-Luc Goossens (ex-officio member of the SACD Board of Directors) and vice-presided by Marie-Paule Kumps also stepped up its cultural action activities. The Committee engaged in targeted outreach to keep the members informed and invested on all professional and cultural policy issues of importance to them.

In addition, given the current complexity of professional, social and tax situations for authors, we received numerous requests for

legal assistance. We also organised workshops on social reform, tax reform and generative AI.

The SACD intervened in support of the Belgian government before the Constitutional Court to confirm the inclusion, in Belgian law, of three new non-transferable rights to remuneration for authors pursuant to EU Directive 2019/790. Of note is that these new rights are being contested by Big Tech and the music majors.

With an eye of unfolding events, and in particular the 2024 local and national elections, the SACD has drawn up a list of detailed political demands that will be sent out to Belgian political parties. The SACD also manages, at the request of the Flemish society deAuteurs, the documentary rights of SACD authors in Belgium and worldwide from 1 January 2024. This activity has been added to the management of audiovisual and performing arts works.



### MEDAA!

At the heart of the European House of Authors (MEDAA), each room is the scene of incessant activity: meetings, castings, recordings, videoconferences, readings and even film shoots.

In the co-working spaces, available free of charge to SACD members, the effervescence of authors, busy plying their writing trade, is palpable. Other sit and chat as they share a coffee or a meal. All around, a sense of sharing and conviviality.

The walls of the MEDAA echo with the thousands of words exchanged, expressing all the creative energy of the SACD's members.

## The SACD in Canada

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Unfortunately, the year 2023 did not see the Quebec artistic scene fully recover from Covid. There were a few short-lived bright spots in the performing arts, but by and large, 2023 was another year of cancelled shows and ever-diminishing funding, preventing creative work from taking to the stage. As for the French-language audiovisual sector, whose survival depends essentially on the regulatory framework that is to be approved, its main representatives remained active and committed all year long to make sure that the federal government fully comprehend the importance of this future framework. The activities of the Montreal office continued in 2023 in an environment where legislative work pertaining to copyright law remains ongoing. The main projects concern firstly, the modernisation of the Canadian Radio-television and Telecommunications Commission (CRTC) applicable to online companies that will have to contribute to Canadian audiovisual production and secondly, the five-year review of the amended Copyright Act, which, in 2012, introduced the concept of fair use that deprives authors and their heirs of their remuneration.

In Canada, as elsewhere, the meteoric evolution of generative AI will have left its mark on 2023 and created serious issues amongst creators who are concerned about the future of their contribution to the cultural heritage of Quebec and Canada. The SACD participated in a consultation organised by the Government of Canada on the theme of copyright in the era of generative AI.

Contract renewals with Canadian broadcasters were negotiated against a backdrop of inflation, budget cuts, falling advertising revenues and the closure of several channels. The major telecommunications groups have taken advantage of this conjecture and have asked the CRTC to relax the conditions of their licences, a move that is particularly worrying for French-speaking creators and producers who work in a context that is strongly at variance with the English-speaking environment.

New agreements have been signed with TV5 Canada Québec and its Unis channel, which focuses on French-speaking communities outside Quebec. The agreement with the public broadcaster Radio-Canada and its digital platform Tou.tv has been renegotiated, as has the agreement

with the specialist channel Artv. A new two-year contract has been signed with Musique Plus for its Elle fictions and Max channels. Four other contracts are currently being negotiated.

To establish its system in Quebec's Anglo-Saxon environment, which the SACD has transformed into a hybrid system that has benefited Quebec and Canadian authors for three decades, the SACD signed agreements with scriptwriters and directors unions.

Periodically, the SACD takes part in the issues they defend and the unions consult with the SACD when negotiating their collective agreements. Nonetheless, the SACD's advisory services to Quebec and Canadian authors continue to be an important part of its activities. As a member of the executive committee of the Coalition for the Diversity of Cultural Expressions, the Copyright Committee, the Broadcasting Committee, and the steering committee of the Unesco Chair at Laval University, the SACD has participated in the drafting of briefs submitted to the federal government and in numerous political meetings.

The Cultural Action Unit continued

its workshops for authors, held at the SACD after four years of virtual interaction. Grant applications were up by 35%, and the Canadian Committee, chaired by Luc Dionne, was delighted with their diversity and quality.

More than a dozen grants were awarded to projects from different repertoires. Partnerships with projects supporting the French-speaking world were renewed.

In 2023, the SACD in Canada became a partner of the Cinémania Festival of French-language films in Montreal and awarded the first SACD screenplay prize to Sofia Alaoui, A Moroccan writer-director, for her film *Animalia*.

To round off the year, the SACD's teams in Canada were mobilised by changes to Quebec's personal data protection law, which required major legal and IT modifications to the current infrastructure in order to comply with the new law.

## Europe and Internationally

In the European arena, and apart from the issues related to artificial intelligence discussed earlier in this report, the SACD was very active in defending authors and copyright. Our actions undertaken with European authorities were noteworthy for their ambitious scope.

Last year saw the SACD defend a host of proposals to strengthen authors' rights and to bring in regulations in the digital environment to protect creativity, copyright and cultural diversity: assessment of the Audiovisual Media Services Directive, adoption of the regulation on media freedom, discussions on the report on geo-blocking, vote on the report on the status of artists.

Naturally, the SACD's efforts in France to ensure that the draft regulation on AI guarantees respect for copyright continued at European level through ongoing exchanges with MEPs, the French Permanent Representation in Brussels, the European Commission and the Belgian Presidency of the Council, facilitated by the SACD's presence in Belgium.



### The French Coalition for Cultural Diversity

During 2023, the SACD took action through the French Coalition, chaired by Pascal Rogard and comprising 47 professional organisations from the world of culture, and through European coalitions for cultural diversity. We played an active role in the work of the Conference of signatory States of the UNESCO Convention on Cultural Diversity and we were part of the International Federation of Coalitions for Cultural Diversity, of which Guillaume Prieur holds the presidency on behalf of the SACD. In 2023, the European Coalitions worked to promote the discoverability of works, i.e. the promotion of local and European works to bring them to the attention of the general public. The Coalitions also laid the foundations for long-term action on key issues for the future of creators and professionals in all cultural and artistic sectors in terms of discoverability.



### Society of Audiovisual Authors (SAA)

Throughout 2023, the SACD remained very active within the Society of Audiovisual Authors (SAA), whose vice-presidency is held by Patrick Raude, General Secretary of the SACD, and which represents 31 Collective Management Organisations in the audiovisual field. The SACD took part in the actions initiated by the SAA to strengthen the right to proportional remuneration for authors throughout Europe and to promote collective management. Following the transposition phase of the Copyright Directive (EU 2019), there is a pressing need to generalise a real right to ensure fair remuneration for audiovisual authors. The SAA also played a very active role in all European initiatives relating to artificial intelligence. At a global level, both the SAA and the CISAC supported the World Intellectual Property Organisation's (WIPO) request to assess the situation of scriptwriters and directors and their right to remuneration.



### The Confederation of Societies of Authors and Composers (CISAC)

During 2023, the CISAC, which brings together 225 CMOs from all repertoires in 116 countries and whose Board of Directors is chaired by Patrick Raude, focused its work on the consequences of the development of AI on copyright at global level. In this regard, the CISAC is responding to requests from its members and is analysing, in each geographical region, the actual legal impacts ensuing from the emergence of AI.

The CISAC also reorganised the Confederation last year by setting up 3 new Strategic Committees for each repertoire: music; visual arts; audiovisual, theatre and literary. The SACD has actively supported the creation of a committee for the theatre, literary and audiovisual repertoires, whose role is to define and implement CISAC's strategy for its repertoires and to strengthen links between the CMOs managing these repertoires at international level.

In addition, the IT overhaul of the IDA application, carried out in 2022, made it possible to reduce the cost and optimise the management of international rights in 2023.

# ACTIVITY AND MANAGEMENT REPORT

# Promotions and memberships 2023



## New Full Members and New Associate Full Members

The SACD now has 8,001 Associate Full Members (-1.11%).  
As of 1 January 2024, the number of Full Members stood at 12,531 (+2.50%).

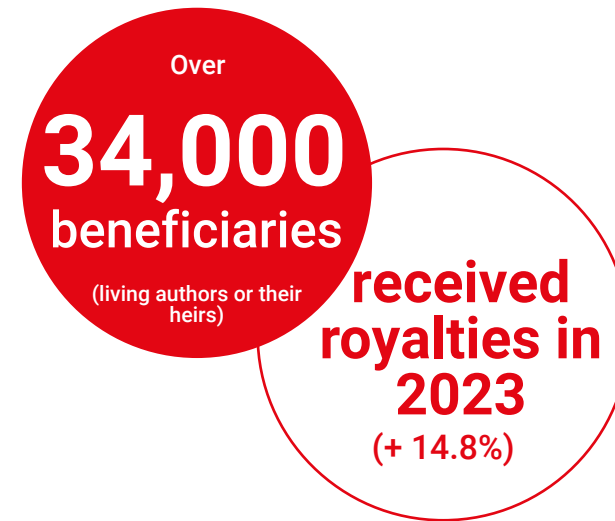


3 ACTIVITY AND MANAGEMENT REPORT

# Distribution of royalties to authors



**Distributions of royalties to authors** (€235.1m) increased by 0.6% (€233.6m in 2022), due to the strong growth in the performing arts (+13%, +€7.5m). However, the amounts are not comparable with those of last year insofar as the SACD has made an accounting adjustment, namely, the yearly accounts only record distributions actually paid out during the calendar year, whereas, pre-2023, royalties paid out in January was recorded in the accounts of the previous year. Without this change in scope, distributions would have risen by 6.6% (+€15.2m). Audiovisual distributions came to €168.6m. Written works were up sharply at €1.1m.



## Breakdown of revenues by repertoire

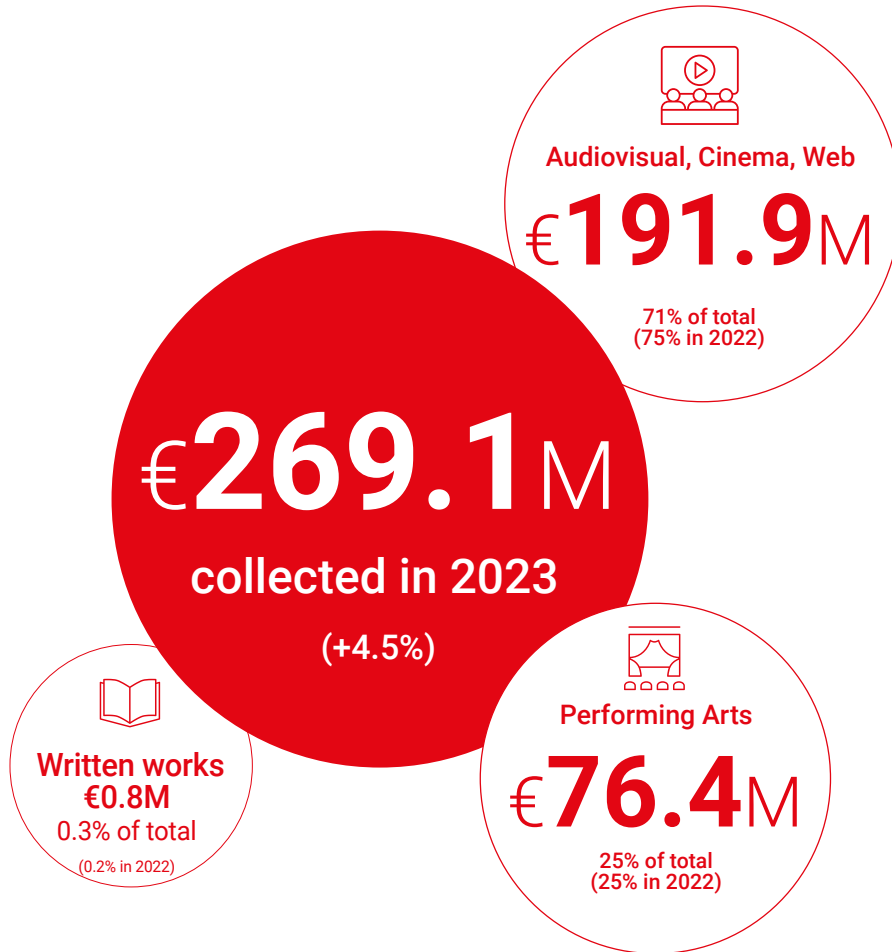
(in number of authors)

	Performing Arts*	Audiovisual Cinema Web*	Multi-repertoire*	All repertoires combined*	%
Over €100,000	11	201	114	326	0.9%
€50,000 to €100,000	16	466	152	634	1.8%
€10,000 to €50,000	260	1,837	658	2,755	8%
Under €10,000	13,368	14,796	2,725	30,889	89.3%
	<b>13,655</b>	<b>17,300</b>	<b>3,649</b>	<b>34,604</b>	<b>100%</b>

\* Authors or heirs receiving royalties.

3 ACTIVITY AND MANAGEMENT REPORT

# Collections in 2023



## Collections 2023 – Amount and Sources

(thousands of euro)

AUDIOVISUAL, CINEMA, WEB		Change 2023/2022
<b>France</b>	<b>159,099,041</b>	<b>-1%</b>
Private copying levy	10,222,945	-14%
Standard contracts	146,992,894	+0%
Individual contracts	1,883,203	+2.3%
<b>Direct-collection countries</b>	<b>17,071,081</b>	<b>+8.8%</b>
Belgium	14,676,299	+10.3%
Canada	2,394,782	+0.4%
<b>Abroad</b>	<b>15,725,256</b>	<b>-0.1%</b>
<b>TOTAL</b>	<b>191,895,378</b>	<b>-0.1%</b>

PERFORMING ARTS		Change 2023/2022
<b>France</b>	<b>66,791,168</b>	<b>+17.2%</b>
Paris city and region	21,596,978	+19.1%
Outside Paris city and region	45,194,190	+16.3%
<b>Direct-collection countries</b>	<b>4,106,620</b>	<b>+20.5%</b>
Belgium	3,890,495	+17.5%
Canada	216,126	+127%
<b>Abroad</b>	<b>5,482,407</b>	<b>+22.3%</b>
<b>Graphic publishing</b>	<b>4</b>	<b>-100%</b>
<b>TOTAL</b>	<b>76,380,200</b>	<b>+17.7%</b>

WRITTEN WORKS		Change 2023/2022
Reprographic Rights Belgium	636,691	+125.7%
Reprographic Rights France	165,934	+12%
<b>TOTAL</b>	<b>802,625</b>	<b>+86.5%</b>

### 3 ACTIVITY AND MANAGEMENT REPORT

## A healthy and robust financial situation

In 2023, the SACD's collections will reach a record €269.1m, thanks to a sharp rise in the Performing Arts and stability in Audiovisual. The financial and exceptional results are positive.

**In accordance with standard practices, the SACD refunded almost €4.6m** in statutory deductions to authors for 2023, following approval by the AGM. With this reimbursement, the average rate of statutory withholding will be 8%.

**After taking into account this reimbursement of statutory deductions to authors**, the SACD's net profit for 2023 was €0.24m.

**Distributions of royalties to authors** in 2023 came to €235.1m. They rose sharply in the Performing Arts in line with the growth in collections, and increased slightly in Audiovisual, for a constant perimeter. The SACD made an accounting adjustment in 2023, namely, the yearly accounts only record distributions actually paid out during the calendar year, whereas, pre-2023, royalties paid out in January

was recorded in the accounts of the previous year. Without this change in scope, distributions would have been €248.9m, an increase of 6.5%.

Thanks to a record year in the Performing Arts and a high level of stability in Audiovisual, a record €269.1m in **royalties were collected**, an increase of 4.5% (€11.6m) on 2022. Performing Arts collections reached an all-time high of €76.4m. In Audiovisual, collections in 2023 were €191.9m, a very slight decrease of -0.1% (-€0.2m).

Performing Arts royalties collected in France reached €66.8m in 2023, an increase of 17.2%, both in Paris (+19.1% to €21.6m) and in the regions (+16.3% to €45.2m). Outside France, these royalties also rose by more than 20%. Performing Arts royalties outside France totalled almost €9.6m, or 12.6% of the SACD's total royalties collected in the Performing Arts.

In Audiovisual, royalties generated by general contracts in France were

stable, after significant catching up in 2022. Outside France, following a 22% increase in 2022, collections rose by a further 4% to €32.8m.

**Overall Operating Revenue** rose by 3% to €37.4m, due to a 6% increase in deductions from royalties owing to growth in the Performing Arts, which also generated an increase in ancillary revenues, and higher net deductions from audiovisual activities. There was also an increase (3%) in Recovery and rebilling of expenses and a 3% rise in **Other operating income** due to the €0.2m increase in rental income. In particular, The SACD rented out freed-up premises at 12 rue Ballu. These premises are mainly used by professional organisations in the cultural sector.

**Financial revenue** came to almost €2m thanks to the rise in short-term interest rates.

**Extraordinary revenue** was high (€3.5m) thanks to reversals of provisions, mainly following the

resolution of a dispute with the SCAM.

**Operating expenses** grew by 4% (+€1.6m) compared with 2022, due to higher personnel costs (+€0.5m for +2.6%), purchases and external costs (+€0.3m for +3%) and provisions (+€0.8m). The increase in personnel costs is attributable in particular to taking on more staff to deal with strong growth in the Performing Arts, an increased level of activity linked to the authors unit and reception of authors, and a new wage agreement to make up for exceptional inflation experienced in 2023.



### 3 ACTIVITY AND MANAGEMENT REPORT

Starting 2022, the SACD has been receiving financial aid from the Covid Relief Fund in return for a commitment not to any redundancies before January 2025, as follows: €1.8m exemption from payment of URSSAF contributions (€1.1m direct reduction in social security contributions and €0.7m in respect of maintaining employment). For the year of 2023, the total value of this aid running from February 2022 to January 2025) was €600,000.

**Other operating expenses**, which include authors' social welfare expenses, including the *Aide Solidarité Retraité* (Retired Solidarity Grant) of €1.65m, cultural expenses and various other operating expenses, rose very slightly this year (+1%) to €65k. Other social assistance for authors, which includes in particular godchildren's allowances ("*allocations filleul*") and personalised social assistance, amounted to €319k.

As regards Cultural Action, the expenses charged correspond precisely to the amount of resources

available, i.e. an overall budget that is practically unchanged with respect to 2022 (+1%). Lastly, the share of management costs in Cultural Action (charged to legally earmarked resources) amounted to €919k, an increase of 3% compared with 2022.

**Depreciation and amortisation** fell by 6% to €2.40m (€2.55m in 2022). This decrease is explained by the fall in IT depreciation on software that has reached the end of its depreciation period, partly offset by the depreciation of new developments on the Piment information system, and on hardware, by the acquisition of new computers in 2020, which will be fully depreciated in 2023 and not yet replaced. Depreciation of buildings, installations and fittings remained stable.

**Financial expenses** remain very low at €52k.

Net financial income was €1.9m, compared with €1.5m in 2022 (+€0.4m). This increase was mainly due to the sharp rise in interest rates,

which enabled us to optimise our short-term cash investments.

The average annual **current cash position** rose sharply (+€20.7m) to €144.7m in 2023 (compared with almost €124m in 2022), thanks to significant collections from Audiovisual for November and December 2022 for distribution at the end of the following year, to total Audiovisual collections remaining practically at the same level as for 2022, and to interest generated by the short-term placement, in early July, of almost €5m earmarked for the reimbursement of statutory deductions.

Total financial income from the management of our capital in 2023 amounted to €1.8m.

Financial management of the Society's cash position was generally favourable.

Monetary investments rose in 2023 as a result of the increase in remuneration rates for deposits with

the European Central Bank, which rose from 2% on 21 December 2022 to 4% on 20 September 2023.

Exceptional revenue amounted to €1.68m, as in 2022. The very high level of revenue (€3.45m) is largely explained by the reversal of a provision that had been recorded in regards to a dispute with the SCAM, now resolved. Exceptional expenses amounted to €1.78m, mainly due to a provision of €1.1m.

### 3 ACTIVITY AND MANAGEMENT REPORT

## Paying out more royalties faster while cutting pay-out costs

In 2023, the SACD continued to improve its rights management performance in terms of efficiency, speed, transparency and cost. Offering a better service at a lower cost has been a constant concern for several years.

### Further fall in pending royalties

After several years of sharp falls, pending royalties fell by a further 1.7% in 2023 to €16.1m, to yield a fall of more than 50% over five years (€32.4m in 2018). The significant efforts deployed over the last few years to reduce pending royalties (which are non-distributable royalties) continue to have a positive impact, meaning that royalties collected for authors can be distributed as quickly as possible.

Royalties can be earmarked as “pending” for several reasons, some of them applicable only temporarily: unfinished declarations of works, disputes between authors, authors in the process of becoming an SACD member, estates not settled, documents missing, the author’s account is blocked and thus cannot

be credited. We therefore need to act on the causes of blocks so as to reduce them as much as possible. In turn, this requires authors to carry out the requisite formalities, failing which we are frequently unable to take action.

### More automation of audiovisual collective management

In addition, with the aim of distributing royalties faster and more reliably, the SACD pursued its plan to automate the end-to-end management of audiovisual royalties by integrating several essential components into a single information system for use in France and Belgium.

In Audiovisual distribution, we saw improvement in the levels of performance and relevance returned by the automatic recognition of works using declarations of works to be broadcast.

Various changes were made to manage the Documentary repertoire of the deAuteurs, the Dutch CMO, with effect from 1 January 2024.

New formats were added to the Piment IT system so as to be able to shorten analysis and integration times for some data concerning broadcasting.

Lastly, it should be remembered that the correct distribution of Audiovisual royalties is contingent on the SACD receiving correct broadcasting and viewing information from the channels and platforms. Significant improvement has been made in recent years in terms of the time required to distribute royalties.

By contrast and even though digital technology usually enhances data collection and processing, the quality and speed of transmission of broadcasting and viewing information for the non-linear platforms of legacy audiovisual groups was a real problem throughout 2023, and this led to Audiovisual royalties being distributed late. However, for most channels, file quality did improve at the start of 2024.

It is now necessary to work with the channels on transmission standards

to ensure that exchanges take place smoothly and royalties pay-out times shortened.

For the traditional channels, royalties pay-out times varied and the SACD is working to shorten them. Keen to support our authors in a timely manner, we advance royalties to our authors on request as from the day after which their work is broadcast.

Since 2021, at the request of the SACD, the Netflix, Amazon and Disney+ platforms have been submitting the requisite information so as to be able to pay out royalties every 3 months, as opposed to the previous pay-out interval of 6 months.

Going forward, for all new contracts negotiated, the SACD will be paying out royalties every 3 months. Indeed, this has already been the case for several years with YouTube rights, which are paid out less than six months after the works are broadcast.

### 3 ACTIVITY AND MANAGEMENT REPORT

## Deductions scales

The deductions on royalties finance, along with the annual membership fee of 40 euro, the many services and support mechanisms we make available to author-members: services for the collection, distribution and payment of royalties to authors; improvements and developments relating to these services; the negotiation of framework contracts with broadcasters and platforms, actions to defend authors; relations with social organisations; the SACD *Maison des Auteurs* (offices, projection room, group work spaces or meeting rooms, etc.); the SACD Studio (filming and editing spaces); advice and support on contracts, legal, tax and social advice; end-of-career support; the development of new online or physical services; simplification of procedures; transparency actions; changes to the IT system used to manage royalties and related updates to protect authors' data... in short, the full pallet of services rendered by the SACD.

### Deductions on royalties for 2023

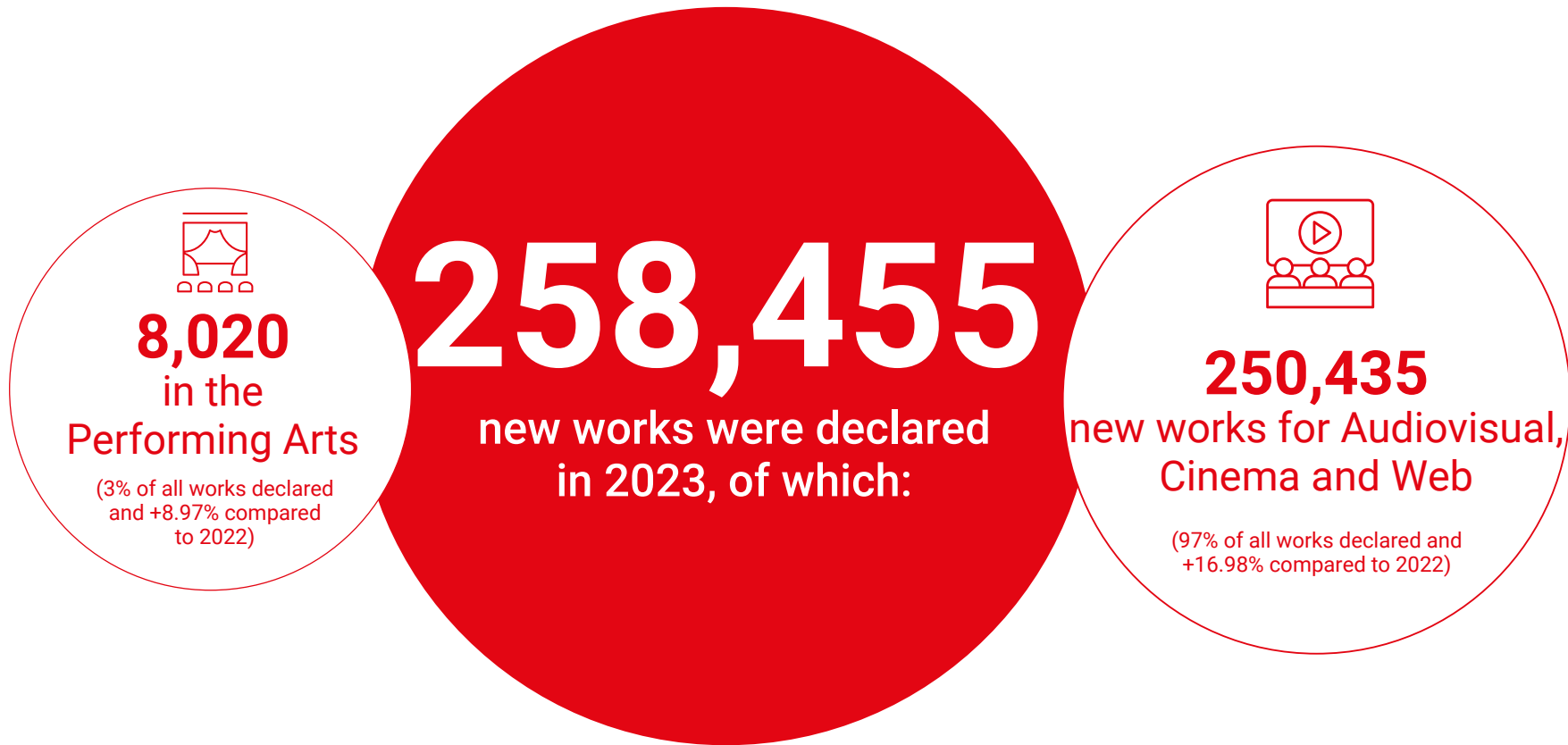
Specific Deduction	0.5%
<b>Performing Arts (professional)</b>	
Paris	9%
France (excluding Paris), Belgium, Luxembourg, Canada, Monaco, French Overseas Territories	11%
Belgium	10%
Overseas	7%
Commissioning allowances	2%
<b>Audiovisual</b>	
Broadcasting rights (France, Luxembourg)	10.6%
Private copying levy (France, Belgium, Canada)	11%
Broadcasting rights (Belgium, Canada)	11%
Broadcasting rights and Private Copying Levy (abroad)	6%
Videograms and phonograms	3%
<b>Written Works</b>	
Reprographic rights (Belgium)	5%
Reprographic rights (France) & Lending rights	7%

## Annual membership fee

The annual membership fee paid by each author is used to finance the fixed costs of the Society; this was kept at €40, and this has remained unchanged for over 15 years.

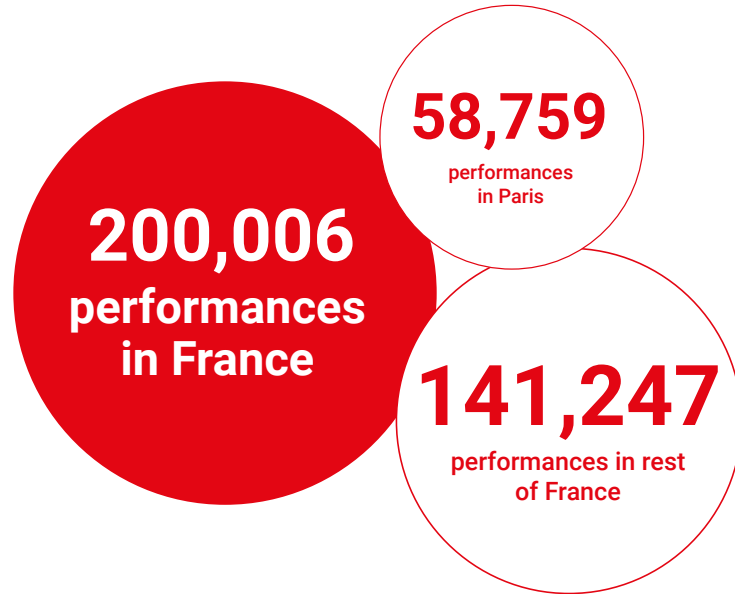
## Key figures for repertoire use

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3 ACTIVITY AND MANAGEMENT REPORT

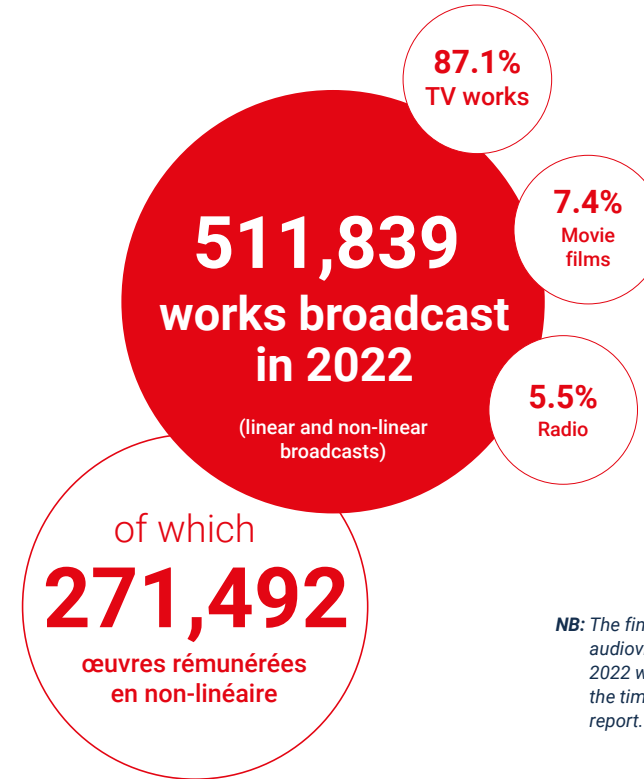
## The Performing Arts



Number of performances in Paris city	
<b>Amateur</b>	725
<b>Professional</b>	58,034
Private theatres	34,526
Unionised subsidised theatres	592
Non-unionised subsidised theatres	2,710
Independent companies and others	20,206
<b>TOTAL</b>	<b>58,759</b>

Nombre de séances en Régions et Île-de-France	
<b>Amateur</b>	22,054
<b>Professional</b>	119,193
Private theatres	9,542
Unionised subsidised theatres	29,597
Non-unionised subsidised theatres	250
Independent companies and others	79,804
<b>TOTAL</b>	<b>141,247</b>

## Audiovisual, Cinema, Web



*NB: The final figures for audiovisual broadcasts for 2022 were not known at the time of printing of this report.*

**268,024**

program hours (linear broadcasts)

of which 96% Television (258,027 hours of programming) and 4% Radio (9,997 hours of programming).

*NB : These figures include works managed by the SACD on behalf of foreign CMOs.*

## The SACD, a closely audited Society

### The CMO Audit Committee

The SACD, like all Collective Management Organisations (CMO) of author's rights and related rights, is subject to a yearly audit by the *Commission de contrôle des Organismes de gestion des droits d'auteur et des droits voisins* (CMO Audit Committee) itself under the authority of the *Cour des Comptes* (French Court of Auditors).

The 2024 annual report on CMO Flows and Ratios considers that the SACD has followed the recommendations it made in its previous reports. For example, the ratio of "average cash at the end of the month to royalties collected" has fallen sharply. The report also highlights the strong growth in the SACD's collections, the improvement in performance in terms of distribution, also evidenced by the fall in unrecoverable amounts of almost 40%, and the reduction in staff costs despite inflation and an increase in activity. All these reports are available on the website of the Audit Committee ([https://](https://www.ccomptes.fr/en/institutions-associees/commission-de-contrôle-des-organismes-degestion-des-droits-dauteur)

[www.ccomptes.fr/en/institutions-associees/commission-de-contrôle-des-organismes-degestion-des-droits-dauteur](https://www.ccomptes.fr/en/institutions-associees/commission-de-contrôle-des-organismes-degestion-des-droits-dauteur)).

### Additional audits

In addition, in accordance with the provisions of the French Literary and Artistic Property Code, the SACD, like all CMOs, sends a copy of its annual accounts and related reports to the Ministry of Culture each year, also submitting - prior to approval at the AGM – any draft amendments to its Statutes or to its rules for the collection and distribution of royalties,

The audits carried out by Mazars, the SACD's auditors, are comprehensive and thorough. As a result of their audit work, Mazars signed off on the 2023 accounts without reservations nor observations as witnessed by the certificate published on the penultimate page of this report. The Statutory Auditor also certifies the accounts of the SACD's subsidiary in Canada.

### ISO Certification

Since 2017, the SACD has voluntarily undergone evaluation by AFNOR, an independent auditing body, and has obtained ISO 9001 certification for its royalties collection and distribution activities. We considered it a good idea to entrust a recognised external assessor with the task of evaluating the quality of services we make available to our authors and the management of the Society. The SACD has adopted a progressive approach with the aim of including all its CMO activities in the ISO certification over the forthcoming years.

In 2023, the scope of certification was extended to include two new activities: Transformation & Organisation and Financial Data Consistency Control.

Based on the recommendations of the audit carried out in March 2024, AFNOR once again awarded the SACD ISO 9001 certification for the quality management system put in place to manage all its business processes.

The SACD is the first and only CMO to obtain this certification in France. By willingly and voluntarily undergoing this demanding external evaluation every year, the SACD aims to continuously improve its management and provide the best services possible to its authors.



## Corporate Social Responsibility (CSR)

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The SACD decided to expand its CSR policy in 2022. It launched a participative approach involving as many employees as possible to address all the themes of the ISO 26000 standard relating to CSR.

The energy-efficiency plan initiated in 2022 against a backdrop of sharp rises in energy prices yielded positive results in 2023, limiting the increase in energy costs to just 1.7%, while the SACD reopened new premises compared with 2022.

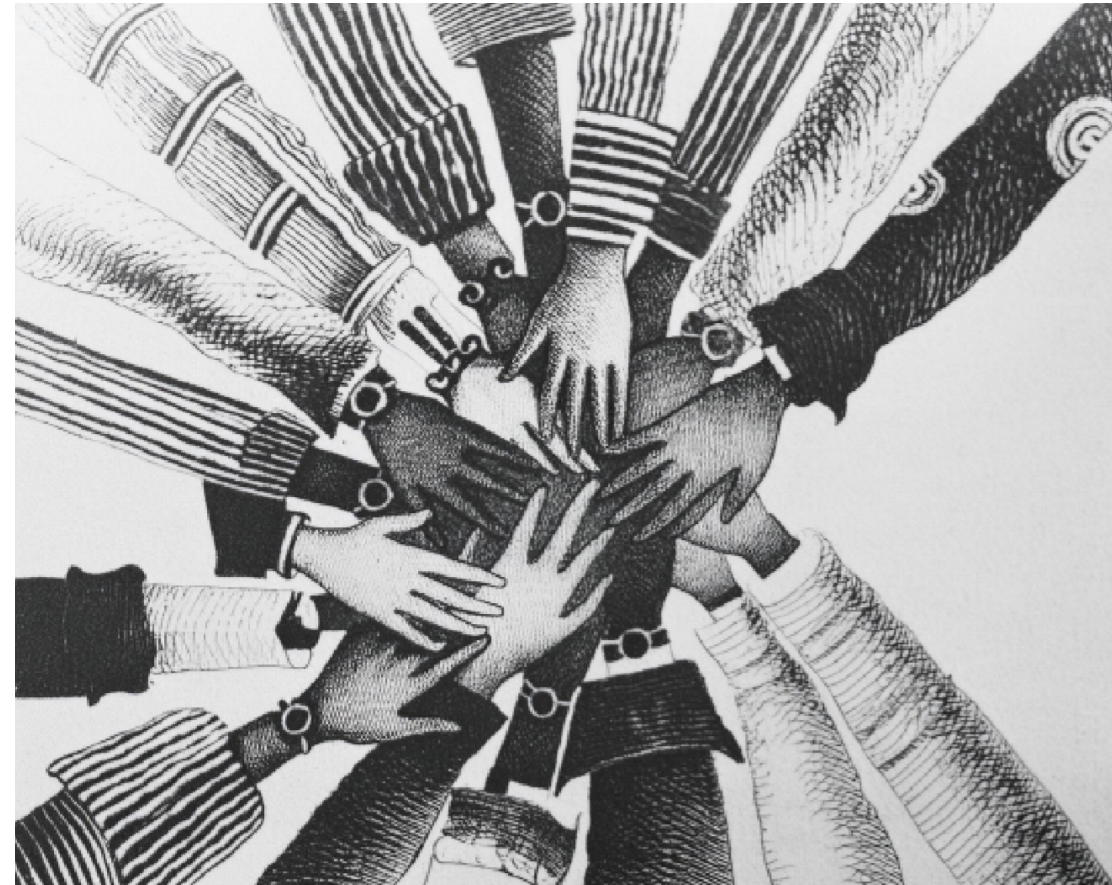
In terms of energy renovation, the SACD is subject to the so-called “Tertiary Sector Decree” and must therefore undertake structural work to significantly and measurably reduce its energy consumption. Overall, the level of adherence to the Tertiary Sector Decree has been high, and our obligations to cut energy consumption 30% by 2030 have almost been met already.

Carbon audits are carried out annually.

In addition to the environmental component, the other CSR components have also been implemented, with the Code of Ethics being finalised.

An agreement on the management of mobility, including sustainable mobility, is also in the process of being signed with staff representatives.

As part of its CSR policy, the SACD amended the mandates of its asset managers in 2022 so that they only make investments that comply with ESG (Environmental, Social and Governance) criteria, a green pact for Europe, in accordance with Article 8 of the European Union’s SFDR regulation.



4

# SOCIAL AND SOLIDARITY ACTIONS



## Review of Measures 2023

Overall  
Budget:  
€3.7M

### Social Action Committee

In 2023, the SACD's Social Action Committee, composed of authors who review applications submitted by the SACD's Social Assistance also decided to provide support from the SACD or the Milliet Foundation to 37 authors, for a total of €83,000.

In addition to financial aid, the SACD provides personalised support for

these individual actions (red tape, help with legal aid, support for access to appropriate health care, etc.).

For its part, and in the same spirit, the Paul-Milliet Foundation, which has its own resources, also grants aid to authors faced with age or illness and, more broadly, with all of life's difficulties.

### Other social supports

The SACD also grants allowances to its «godchildren» (children of deceased authors) to support their schooling and higher education. For the 2022-2023 academic year, these grants, made as donations, amounted to €113,000. Godchildren's allowances were paid to 28 beneficiaries, compared with 33 the previous year.

In 2023, a total of 38 funeral allowances were paid, totalling €53,943.

The amount of *Aides de Solidarité Retraités* (support for pensioners) and *Aides de Solidarité Veuvage* (supports for widows/widowers) paid in 2023 reached almost €1.7m. Since the SACD is not a pension organisation, this support fund is reserved for some of its members, subject to conditions of age and income. Moreover, the Board of Directors must elect to continue this fund each year and must set the amount with the latter depending on the number of beneficiaries and the SACD collections, mainly in the Performing

Arts. The SACD also advised and/or provided information to 140 authors as regards the general pension scheme. An information meeting on the topic of the pension entitlements of authors was organised by the SACD in 2023, co-hosted by the *Sécurité Sociale des Artistes Auteurs* and the IRCEC. Moreover, on the subject of retirement, the SACD's consultation enabled 55 authors to benefit from a meeting with an IRCEC retirement advisor.

Staying on the topic of retirement, authors can, if they wish, apply to top up their retirement contributions for those periods during which their royalties were subject to pre-determined retirement contributions but for which the authors did not realise that should have paid into the AGESEA (Association for the Management of the Social Security of Authors). The deadline to request such a top-up is 31 December 2027 and any such requests are to be made to the CNAV (i.e., the National Pension Fund of France). The SACD decided to help authors looking to top up contributions in arrears by funding

## 4 SOCIAL AND SOLIDARITY ACTIONS

up to €6,000 per authors. And, in the course of 2023, such assistance was granted to 17 authors for a total amount of €79,019.

The SACD has also appointed the members of the new Board of Directors of the RACD (Retirement fund for Authors and Dramatic Composers) for a 6-year term, and the members of the 2nd college of the Board of Directors of the RAAP (supplementary pension scheme for authors), also for a 6-year term.

We also managed to get a welcome change made to the 2024 Finances Bill and authors are no longer required to pay the CFE levy.

In 2023, the SACD managed the final instalment of the fund earmarked for the CNM (National Music Centre of France) and €1.6 million was allocated to 563 authors, composers and comedians to compensate for the loss of income from collective management between 1 July and 31 December 2022 due to Covid.

**FONDATION PAUL MILLIET**  
— reconnue d'utilité publique

### The Paul-Milliet Foundation

In 2023, the Paul-Milliet Foundation approved 13 aids for a total amount of €26,755, i.e. an average amount of €2,058. Founded in 1926 thanks to a donation made to the SACD by the librettist Paul Milliet (1848-1924) to create a foundation intended to help elderly and ill authors, the Paul-Milliet Foundation was recognised, right from inception, as a public-interest organisation.

As of the 1980s, the Foundation's decided to focus exclusively on direct-aid payments and on covering health-related costs for authors suffering from issues related to age and illness. This role was expanded and approved in 2014 by the Council of State to include helping authors facing any type of adversity.

The Foundation lives from bequeathed royalties (nowadays mainly from the screenwriter Henri Jeanson and film director Roger Kahane), from income on capital that constitutes its endowment, and from donations from authors who wish to support the Foundation.

[www.fondationpaulmilliet.org](http://www.fondationpaulmilliet.org)

**AUTEURS  
SOLIDAIRES**

### The Auteurs Solidaires endowment fund

The purpose of the *Auteurs Solidaires* endowment fund, created at the instigation of the SACD, chaired by Rodolphe Belmer, is to implement innovative projects in the field of social intervention. The fund is steered by professional authors who draw on their shared original artistic experiences.

In 2023, the SACD provided cultural action support to *Auteurs Solidaires* to enable it to finance, alongside other partners, various actions carried out throughout the year and/or undertaken during the year.

In 2023, *Auteurs Solidaires* began its nationwide rollout with the launch of a new *Raconte-moi ta vie!* initiative in the Nouvelle Aquitaine region, in addition to operations carried out in recent years in the Hauts-de-France, Auvergne-Rhône-Alpes and Paris regions.

[www.auteurs-solidaires.org](http://www.auteurs-solidaires.org)

5

**FULLY  
COMMITTED  
TO CULTURAL  
DYNAMISM**

## 5 FULLY COMMITTED TO CULTURAL DYNAMISM

# Rules and governance of Cultural Action

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The reform voted by the Board of Directors in 2018 to support emblematic and priority cultural actions came into effect in 2019. The reform of the decision-making process, enacted to comply with the recommendations of the CMO Audit Committee, also came into effect and works as follows: with the exception of support for festivals and events (now decided by the Board of Directors), decisions about the individual allocation of support to an author or a creative work are taken by specific juries separate from the Board and its members. In addition, support for festivals and events is now a matter for deliberation by the Board of Directors and is no longer decided by Committees specific to a given artistic discipline.

In order to prevent any conflict of interest when allocating grants, several mechanisms have been strengthened, and, going forward, the SACD Board members are required to declare any direct or indirect interests that could place them in such a situation. If we receive a grant application for an event in

which an the SACD Board member is envisaged as a participant or if the application is for a structure in which s/he holds a management or administrative position, then this Board member does not take part in the appraisal of the application, has no contact with the event in his/her capacity as an the SACD Board member, and does not take part in the discussions nor voting of the Board of Directors in regards to that application. Furthermore, an author who is an SACD Board member cannot apply for funding to any cultural action fund or scheme. Moreover, this restriction applies to any work of which s/he is the author or on which s/he collaborates in any capacity whatsoever. In short, an administrator cannot apply for any individual support from any cultural action measures (Article 17 of the Statutes).

As regards the allocation of funds, the rules are clear: resources allocated must benefit authors, whether by financing their travel, contributing to shows, touring, writing grants, awards, etc. The

Society's annual budget for cultural action is prepared on the assumption that all resources allocated will be used during the year. Should this not be in fact the case (funds could not be distributed as planned during the

year due to cancellation events or non-compliance with requirements), the concerned amounts are carried forward to the following year or are used to finance actions organised during the year.

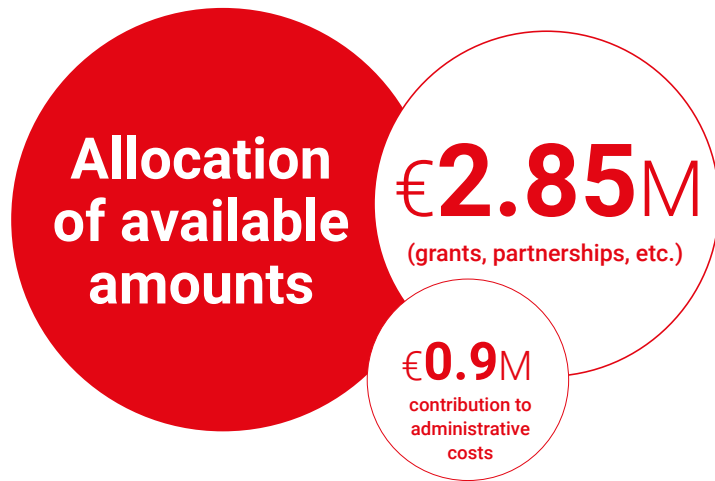
## Cultural Action 2023

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Cultural Action  
Total Budget

3.8 M€

5 FULLY COMMITTED TO CULTURAL DYNAMISM



### Sources of funding of the Cultural Action Budget

Audiovisual private copying levy (art L321- 9 of the CPI)	2,054,658
Audio private copying levy (art L321- 9 of the CPI)	927,873
Audio digital private copying levy (art L321-9 of the CPI)	27,323
Written digital private copying levy (art L321-9 of the CPI)	64,832
Non-distributable royalties (art L321-9 of the CPI)	135,000
Public domain	425,000
Financial income	36,822
Avignon box office	18,934
Carried forward	78,557
<b>Total</b>	<b>€3,769,000</b>

The amounts carried forward in the above table correspond to funds earmarked for events that ultimately could not be organised or that failed to respect their commitments.

## New Support Funds and Activities 2023



In 2023, against a backdrop of tight budgets, the SACD maintained its investment priorities in support for creation and distribution, which are directly aimed at authors.

After several years of significant drops, cultural action resources (€3.70m) were almost unchanged (+1%) thanks to the Board of Directors' decision to firstly, allocate €425k of public domain resources from 2022 to the 2023 cultural action budget to make up for the fall in private copy resources, and secondly, maintain the same level of funding in 2023.

The net resources of the Cultural Action enabled 180 partnerships to be set up (grants, festivals, schools, residencies, arts education programs, funds and schemes, etc.) in all the performing arts (theatre, music, dance, circus, street arts)

and audiovisual arts (film, television, animation, digital creation). In total, 44 authors received an SACD award at these events and 69 authors also received a writing grant under various funds or partnerships, notably via the *Théâtre Privé* 2023 support fund (34 authors) financed by the SACD and the French Ministry of Culture for a total budget of €100,000.

### New funding programs 2023

- **SACD/ TV5MONDE Digital Francophone Fund** (*Fonds Francophone Numérique SACD – TV5MONDE*) created in 2023. Launched as part of the Francophonie Summit to support a French-language series to be broadcast on the TV5MONDE-plus platform. The winning project receives a €10,000 writing grant from the SACD and a €15,000 production grant from TV5Monde. It was awarded in 2023

## 5 FULLY COMMITTED TO CULTURAL DYNAMISM

to the *On va dire les termes* web series by Athéna Sol.

- In 2023, the first edition of the **Labo des Créateurs** ran two seminars designed to afford scriptwriters and fiction directors an opportunity to discuss and share experiences in regards to two themes: the relationship between scriptwriters and directors, and the organisation of writing sessions in the course of workshops. These high-quality seminars brought together about 40 seasoned scriptwriters and directors.
- In 2023, the SACD relaunched the **Podcast Fund** (*Fonds Podcast*) with France Culture. The fund had been suspended for two years to allow previous winning projects at a sufficiently advanced stage of development to move their project forward into the production stage.
- And at the very beginning of 2024, the **Grandes Formes Théâtre** fund was launched in conjunction with the Directorate General of Artistic Creation (DGCA) of the Ministry of Culture. This fund has a number of goals: support risk-taking; encourage the creation and production of contemporary plays with a large cast of characters; contribute to the diversity of theatrical forms and their dissemination. The plays supported

by the fund will be premiered on stage. Each year, a maximum of 10 projects will receive funding, and each play must have at least 8 people on stage. Each project, whether a public or private production, will be eligible for production funding of up to €15,000. In addition to production aid, this fund supports the funding of writing and the remuneration of authors: it will pay a €6,000 writing bonus directly to each author or co-writer of each selected project. To ensure the best possible distribution of these demanding works, projects must be able to prove that they have been performed at least a certain number of times in order to benefit from this aid.

### Current funding programs continued

The SACD's current funding programs continued to operate in 2023:

- **SACD/France Televisions Creation and Diversity Fund** (*Fonds SACD – France Televisions Création et Diversité*): 4 grants of €10,000 to write a pilot (5 authors). The 2 finalists were awarded an additional €80,000 per project for fund the writing of a complete season.
- **SACD Theatre Fund** (*Fonds SACD*

*Théâtre*): 10 grants of €9,000 plus a writing grant of €2,500 per winning project (11 authors supported).

- **Stage Music Fund** (*Fonds SACD Musique de Scène*): 10 grants of between €2,500 and €4,000 (12 composers supported).
- **Opera Creation Fund** (*Fonds de Création Lyrique*): 13 grants between €5,000 and €60,000.
- **Special Opera Fund** (*Guichet complémentaire SACD Opéra*): 3 grants from €2,000 to €10,000
- **Opera Promotion Fund** (*Valorisation Lyrique AV et SV*): 5 devised works promoted
- **Circus Fund** (*Processus Cirque*): 4 grants of €8,000 (4 authors supported).
- **Street Arts Writing Fund** (*Écrire pour la rue*): 10 writing grants of €1,000 allocated by the SACD with the DGCA supporting the production.
- **Outdoor Performances Fund** (*Auteurs d'espaces*): 6 grants for devised works (€1,800 to €5,400) with projects scheduled on partner-festivals (Chalon-sur-Saône, Aurillac, Nanterre).
- **Trio(s) Dance the SACD - ONDA**: 6 programs and 8 choreographers were supported by this scheme, which supports and encourages a better dissemination of dance (€80,000). In addition, thanks to the

launch of the *Emergence* (Emerging Talent) component, in partnership with the Caisse des Dépôts, an additional 10 programs and 11 choreographers were supported in 2023.

- **Associate composer scheme in multi-disciplinary venues** (*Dispositif compositeur et compositrice associé dans les scènes pluri-disciplinaires*): 2 projects were awarded €12,500 per year (i.e. €25,000 for the two years of support).

As regards Comedy, the SACD supported 14 events and comedy festivals throughout France, some of which included a "New Writing Talent SACD" prize, awarded directly to authors.

Two funds were also supported:

- **Comedy Fund** (*Fonds SACD humour*): 21 grants from €2,500 to €6,000, for a total amount of €65,500.
- **Avignon-Off Comedy Fund** (*Fonds SACD humour Avignon Off*): 8 grants of €2,500.

In musical theatre, the SACD, in partnership with France Musique, commissioned a short musical from an author for the libretto and a composer for the musical score. This work was broadcast live from Studio

## 5 FULLY COMMITTED TO CULTURAL DYNAMISM

104 and on France Musique during the “42<sup>e</sup> rue fait son show” evening, and is also available in play-back.

### Actions in favour of training and artistic education

In addition, training initiatives planned for 2023 continued, including support for schools contributing to the professionalisation of new authors: *Cinéfabrique*, *Conservatoire Européen d'écriture Audiovisuel* (CEEAA), the CLOS artists residency program organised by the FIFIB international independent film festival, *la Poudrière and the École Nationale Supérieure des Arts et Techniques du Théâtre* (ENSATT),

The SACD also provides support for initiatives that help writers who already have a solid track record. This is notably the case for *Boulevard des séries*, a program run by the Villa Albertine, the CNC, the SACD and the Writers Guild Foundation. The program teams up French scriptwriters with experienced American counterparts so as to develop French series seen as having the potential to enjoy international success.

Also supported by the SACD and pursuing the same objective is the *Atelier Grand Nord* which runs

scriptwriting workshops and discussion groups.

Several initiatives are run to promote artistic education and at the SACD, we support many initiatives: *La Ruche* offering advice on setting up a business or association, *la Quinzaine en Actions* cinema outreach initiative for the underprivileged, *Parcours d'auteurs* at the Festival d'Automne to help authors at the pre-development stage, *la Résidence* at the FEMIS film school, *Talents en Court* to help emerging talent team up with established professionals, as well as *1<sup>er</sup> juin des écritures théâtrales jeunesse* and *Avignon Enfants à l'honneur* intended for young people and organised by Assitej France and the KO des mots.

Our Cultural Action has made it easier to host and support authors participating in the multiple initiatives to take part in the festivals and professional events organised by its network of partners.

The SACD also finances the *Raconte moi ta vie!* operation via the *Auteurs Solidaires* endowment fund, reaching out to young people in areas that are often rural with less access to the usual cultural channels. The operation was organised in 2023 in around

twenty establishments spread across Hauts de France, Auvergne Rhône-Alpes, Île-de-France and Nouvelle Aquitaine.

And, building on the theme of young people, we continued the *Un Artiste à l'École* (Artist in the Classroom) initiative launched in 2012. Each year, around thirty authors and artists - scriptwriters, film-makers, directors of fiction, TV series, documentaries and animated films, as well as actors, writers, journalists, composers, producers and publishers, photographers, visual artists, illustrators, comic book authors, etc. - are invited to return to the schools, colleges and/or lycées they attended during their youth.

### International cultural initiatives

Support for the *Contxto* program continued. This program was set up to support the translation of French-language dramatic texts into English and Spanish. Drawing on a professional network, it encourages the international promotion of playwriting, with a view to the dissemination and creation of these texts.

The *La Fabrique Boulevard des Séries* initiative was repeated in Los Angeles. The SACD, La Villa Albertine (French Embassy in Los Angeles), the CNC and the Writers Guild Foundation are partners in this residency, and supported 7 writers on projects for French series with high international potential.

Support for the Sounds of New York program: Launched in 2021 and renewed in 2023, this program enabled 7 French authors to discover the American podcast ecosystem, as well as the players in the industry based in New York. The aim of the event is to support the development of French podcasts through a program dedicated to French writers and directors who have produced at least one sound-based project.

## 5 FULLY COMMITTED TO CULTURAL DYNAMISM

# The Beaumarchais–SACD Association

The Beaumarchais-SACD Association began 2023 in a generally fragile context. In addition to the chaotic period that was Covid and its aftermath which led to delays and other upheavals, there have been successive reductions in its resources since 2020. Despite this, thanks to the unwavering support of the SACD and building on the «return to normality» that began in 2022, the year 2023 saw the Association continue its core actions of discovering emerging talent and supporting established talent as well as relaunching projects and development work that had been put on hold throughout Covid.

The appointment of choreographer Régine Chopinot as President of the Association, taking over from Yves Nilly who had held the post since 2017, and of Charlotte Rondelez as Vice-President, marked an in-depth renewal of the Association's board.

On the budget front, the SACD's Board of Directors underlined the importance it attached to the Association's missions by increasing its annual subsidy to €450,750, up from €423,400 in 2022. This increased subsidy has mitigated –but not made

up for– the consequences of previous cuts and the end of the partnership with Orange.

Against a backdrop of relatively tight budgets, the Association continued to give priority to direct grants to authors. As a result, 71 writing grants were awarded by the various selection committees, representing a total financial commitment of almost €325,000.

About 40 winning projects received additional grants (in particular for residency or production) benefited around 40 projects receiving grants.

In the Performing Arts, returning to vitality after three difficult years, over twenty shows supported by Beaumarchais came to fruition during the year. In addition, a partnership with Virecourt (a residence in Poitiers) and Théâtre 13 (in Paris) highlighted the work of Beaumarchais-winning female authors in three different disciplines.

In Audiovisual, a number of award-winning projects were also well received, with a feature film selected in the *Un Certain Regard* section at

Cannes, a theatrical release or festival screening for a dozen short or feature films, and the broadcast of award-winning series on France Télévisions or Canal+ Afrique.

In 2023, Association Beaumarchais also launched a new version of its website, with new features for authors and professionals alike (“new application submitted”, portfolio of winning projects, redesigned news, etc.). The aim is to provide more comprehensive and dynamic information for future applicants, and to give greater visibility to the projects supported, so as to facilitate their exposure to the professional world.



# APPENDICES

6 APPENDICES

# Collections & Distributions of Royalties

## 2023 Collections (net of VAT)

(rounded off to nearest euro)

	COLLECTIONS		SACD DEDUCTIONS / COLLECTIONS			
	Royalties collected	Change 2023 / 2022	CCSA*	Specific Deduction	SACD Deduction	Net Royalties to distribute
<b>PERFORMING ARTS</b>	<b>76,380,200</b>	<b>17.7%</b>	<b>8,719,867</b>			<b>67,660,333</b>
France	66,791,168	17.2%	8,367,097			58,424,071
Paris	21,596,978	19.1%	1,962,728			19,634,250
Regions	45,194,190	16.3%	6,404,370			38,789,821
<b>Direct Collection Countries</b>	<b>4,106,620</b>	<b>5.4%</b>	<b>352,769</b>			<b>3,753,851</b>
Belgium**	3,890,495	17.5%	352,769			3,537,726
Canada	216,126	127%	0			216,126
<b>Foreign countries</b>	<b>5,482,407</b>	<b>20.5%</b>	<b>0</b>			<b>5,482,407</b>
Graphic publishing	4	-100%	0			4
<b>AUDIOVISUAL</b>	<b>191,895,378</b>	<b>-0.1%</b>				<b>191,895,378</b>
France	159,099,041	-1%				159,099,041
Private copying	10,222,945	-14%				10,222,945
Standard Contracts	146,992,894	0%				146,992,894
Individual Contracts	1,883,203	2.3%				1,883,203
<b>Direct Collection Countries</b>	<b>17,071,081</b>	<b>8.8%</b>				<b>17,071,081</b>
Belgium**	14,676,299	10.3%				14,676,299
Canada	2,394,782	0.4%				2,394,782
<b>Foreign countries</b>	<b>15,725,256</b>	<b>-0.1%</b>				<b>15,725,256</b>
<b>WRITTEN WORKS</b>	<b>802,625</b>	<b>86.5%</b>				<b>802,625</b>
Publishing rights France	636,691	125.7%				636,691
Publishing rights Belgium	165,934	12%				165,934
<b>GRAND TOTAL</b>	<b>269,078,203</b>	<b>4.5%</b>	<b>8,719,867</b>			<b>260,358,336</b>

\* CCSA: Contribution to Social and Administrative Charges, due in addition to the royalties paid by Performing Arts promoters.

\*\* Excludes royalties collected on behalf of deAuthors CMO, for 2022, these stood at €645,561.23 and €1,620,722.75 in the Performing Arts and Audiovisual sectors respectively.

(rounded off to nearest euro)

## Itemised distribution of royalties 2023

(rounded off to nearest euro)

	DISTRIBUTIONS		SACD DEDUCTIONS / DISTRIBUTIONS		
	Royalties collected	Change 2023 / 2022	Specific Deduction	SACD Deduction	Net Royalties to distribute
<b>PERFORMING ARTS</b>	<b>65,402,290</b>	<b>13%</b>	<b>310,633</b>	<b>4,747,903</b>	<b>60,343,754</b>
France	55,977,019	13.1%	268,081	4,151,877	51,557,061
Paris	18,951,723	14.7%	88,438	938,909	17,924,376
Regions	37,025,296	12.3%	179,642	3,212,968	33,632,686
<b>Direct Collection Countries</b>	<b>4,152,112</b>	<b>6.8%</b>	<b>17,641</b>	<b>294,322</b>	<b>3,840,148</b>
Belgium**	3,953,722	4.4%	16,930	263,548	3,673,243
Canada	198,390	93%	711	30,774	166,905
<b>Foreign countries</b>	<b>5,273,155</b>	<b>17.6%</b>	<b>24,911</b>	<b>301,703</b>	<b>4,946,541</b>
Graphic publishing	3	-100%	0	0	3
<b>AUDIOVISUAL</b>	<b>168,633,833</b>	<b>-4%</b>	<b>808,122</b>	<b>13,918,796</b>	<b>153,906,914</b>
France	146,301,991	1.9%	703,525	12,364,210	133,234,255
Private copying	7,696,878	-16.8%	37,690	691,246	6,967,942
Standard Contracts	136,789,719	3.2%	665,734	11,508,681	124,615,304
Individual Contracts	1,815,393	-1.5%	101	164,283	1,651,009
<b>Direct Collection Countries</b>	<b>12,914,579</b>	<b>-10.4%</b>	<b>59,358</b>	<b>1,088,329</b>	<b>11,766,893</b>
Belgium**	10,522,454	-16.9%	47,469	875,907	9,599,079
Canada	2,392,125	36.4%	11,889	212,422	2,167,814
<b>Foreign countries</b>	<b>9,417,263</b>	<b>-46.6%</b>	<b>45,240</b>	<b>466,257</b>	<b>8,905,766</b>
<b>WRITTEN WORKS</b>	<b>1,113,229</b>	<b>651.6%</b>	<b>1,515</b>	<b>13,316</b>	<b>1,098,398</b>
Publishing rights France	889,381	NA	393	4,381	884,607
Publishing rights Belgium	223,847	51.1%	1121,33	8,935	213,791
<b>GRAND TOTAL</b>	<b>235,149,351</b>	<b>0.6%</b>	<b>1,120,270</b>	<b>18,680,015</b>	<b>215,349,066</b>

\* Distributions to Flemish authors in Belgium are made directly by deAuthors.

(rounded off to nearest euro)

## 6 APPENDICES

## Profit &amp; Loss statement 2023

EXPENSES	2023	2022
<b>I – OPERATING COSTS</b>	<b>39,813,805</b>	<b>38,179,772</b>
A - PURCHASES AND EXTERNAL EXPENSES	11,099,624	10,766,902
B - TAXES	918,316	792,118
C – PERSONNEL	18,499,652	18,036,959
Salaries	11,830,797	11,067,802
Social contributions	4,128,458	4,161,062
Miscellaneous expenses	685,270	1,000,621
Brussels Delegation	1,855,127	1,807,473
<b>D – OTHER OPERATING COSTS</b>	<b>5,897,206</b>	<b>5,832,132</b>
a) Authors social action	1,973,833	2,000,600
Supplementary benefits allowances	1,654,733	1,693,400
Other social expenses	319,100	307,200
b) Cultural action expenses	3,769,000	3,737,000
- allocated from statutory resources	3,320,627	3,737,000
- allocated from voluntary resources	448,373	0
c) Other operating costs	154,372	94,531
<b>E – DEPRECIATION &amp; AMORTISATION</b>	<b>2,400,126</b>	<b>2,553,233</b>
<b>F – PROVISIONS</b>	<b>998,880</b>	<b>198,428</b>
<b>II – FINANCIAL COSTS</b>	<b>51,270</b>	<b>27,696</b>
Bank interest	0	0
Currency exchange losses	10,010	9,420
Miscellaneous financial costs	0	9,798
Costs for disposal of marketable securities	0	0
Costs for disposal of equities	0	0
Provision for depreciation of equities and related receivables	0	0
Provision for financial costs	4,889	0
Share of financial products related to cultural action	36,822	8,478
<b>III - EXCEPTIONAL EXPENSES</b>	<b>1,773,923</b>	<b>585,327</b>
<b>IV – PROFIT SHARING</b>	<b>989,846</b>	<b>968,188</b>
Total expenses (i + ii + iii + iv)	42,629,294	39,760,982
Profit (loss) for the period	241,196	260,503
<b>GRAND TOTAL</b>	<b>42,870,489</b>	<b>40,021,485</b>

Total P&amp;L with euro cents

42,870,489.45

40,021,484.70

RESSOURCES	2023	2022
<b>I – OPERATING REVENUE</b>	<b>37,428,253</b>	<b>36,235,137</b>
A- RECOVERY & RE-BILLING OF EXPENSES	919,000	890,000
Recovery of cultural action Operating costs	919,000	890,000
<b>B - DEDUCTIONS ON ROYALTIES</b>	<b>25,564,744</b>	<b>24,014,832</b>
Deductions on royalties from the performing arts	5,058,536	4,445,987
Deductions on royalties from the audiovisual sectors	14,726,919	14,287,337
Deductions on royalties from written works (copy)	14,831	9,737
Deductions on royalties from other sources	0	0
Deductions on miscellaneous collections	5,764,458	5,271,770
<b>C - OTHER OPERATING REVENUE</b>	<b>10,705,047</b>	<b>10,420,502</b>
a) Revenue from daily administration	1,786,762	1,644,267
b) Miscellaneous revenue	5,149,284	5,039,235
- Revenue allocated to supplementary benefits (ring-fenced)	1,654,733	1,693,400
- Other revenue	3,494,551	3,345,835
c) Cultural Action revenue	3,769,000	3,737,000
- Statutory portion	3,320,627	3,737,000
- Statutory portion	448,373	0
<b>D - REVERSALS OF PROVISIONS</b>	<b>239,462</b>	<b>909,803</b>
<b>II - FINANCIAL REVENUE</b>	<b>1,987,554</b>	<b>1,521,122</b>
Interest on Loans	295	514
Revenue from receivables	194,488	3,750
Revenue from securities	378,516	1,463,046
Foreign exchange gains	4,852	10,809
Net gain on disposal of securities:	0	0
- Net proceeds from disposals of marketable securities		
- On F.C.P. SACD investment	0	0
- On other securities	1,409,402	29,337
Reversal of provisions for depreciation on equity securities and related	0	12,147
Reversal of provisions for financial costs	0	1,520
<b>III - EXCEPTIONAL RESOURCES</b>	<b>3,454,683</b>	<b>2,265,225</b>
<b>GRAND TOTAL (I + II + III)</b>	<b>42,870,489</b>	<b>40,021,485</b>

Total P&amp;L with euro cents:

42,870,489.45

40,021,484.89

**NB :**

The figures in the following accounts are taken from the company's general accounts and are automatically rounded up to the nearest euro. The application of this rounding rule may lead to possible differences of €1 to €2 in the calculation of grand totals or interim totals, which are therefore normal.

## 6 APPENDICES

## Balance Sheet as of 31 December 2023

ASSETS	As of 31 December 2023			2022
	Gross Value	Dep./Impairment or provision	Net Value	Net Value
<b>INTANGIBLE FIXED ASSETS</b>	<b>16,213,238</b>	<b>13,911,119</b>	<b>2,302,119</b>	<b>2,402,137</b>
Software Licenses	16,110,238	13,911,119	2,199,119	2,299,137
Goodwill	103,000	0	103,000	103,000
<b>TANGIBLE FIXED ASSETS</b>	<b>38,289,930</b>	<b>18,723,961</b>	<b>19,565,969</b>	<b>18,164,391</b>
Buildings:				
a) Land	3,552,555	0	3,552,555	3,552,555
b) Plantations	24,423	22,901	1,521	2369
c) Landscaping and maintenance	313,622	45,226	268,396	22,386
d) Buildings	11,875,008	3,691,256	8,183,752	7,942,713
e) Façade	3,709,213	1,600,651	2,108,563	2,113,069
f) Buildings facilities	7,229,005	4,042,318	3,186,686	2,261,484
g) Offices facilities	4,722,083	3,329,239	1,392,844	1,402,427
h) Technical facilities	2,433,152	2,141,861	291,291	284,330
Other tangible fixed assets:				
a) Transport equipment	166,761	69,638	97,123	36,221
b) Computer equipment	2,512,201	2,234,182	278,019	315,640
c) Office equipment	514,430	414,680	99,750	89,823
d) Office furniture	1,199,084	1,093,927	105,158	139,223
e) Other tangible goods	38,392	38,082	310	2152
<b>FIXED ASSETS UNDER PROCUREMENT</b>	<b>1,294,934</b>	<b>0</b>	<b>1,294,934</b>	<b>3,040,336</b>
<b>FINANCIAL ASSETS</b>	<b>6,512,375</b>	<b>22,018</b>	<b>6,490,357</b>	<b>6,748,019</b>
Equities and securities	2,266,920	0	2,266,920	2,343,145
Receivables from securities	3,314,084	0	3,314,084	3,500,195
Loans	920,795	22,018	898,777	893,553
Deposits and sureties	10,576	0	10,576	11,125
<b>TOTAL I - FIXED ASSETS</b>	<b>62,310,477</b>	<b>32,657,098</b>	<b>29,653,380</b>	<b>30,354,883</b>

LIABILITIES AND DEBTS	59,131,082	304,186	58,826,896	56,691,107
Receivables from Authors	1,929,172	304,186	1,624,986	1,417,341
Advanced payments on account payables	0	.	0	3360
Receivables from customers	52,633,010	.	52,633,010	50,250,989
Personnel	8,500	.	8,500	15,000
Receivables from State & Social organisations	400,656	.	400,656	629,114
Receivables from professional institutions	0	.	0	0
Other accounts receivables	4,159,744	0	4,159,744	4,375,303
<b>SECURITIES</b>	<b>91,627,269</b>	<b>0</b>	<b>91,627,269</b>	<b>106,562,959</b>
UCITS ("monetary")	32,180,042	.	32,180,042	47,115,732
UCITS ("diversified"): FCP SACD investment	30,800,735	.	30,800,735	30,800,735
- Other diversified short term securities	28,445,581	.	28,445,581	28,445,581
UCITS ("stock")	0	.	0	0
Equity shareholdings	50	.	50	50
Shares on deposit	200,861	.	200,861	200,861
<b>TERM DEPOSITS AND NEGOTIABLE CREDIT INSTRUMENTS</b>	<b>68,008,674</b>	<b>0</b>	<b>68,008,674</b>	<b>54,011,806</b>
<b>AVAILABLE CASH FUNDS</b>	<b>8,371,512</b>	<b>0</b>	<b>8,371,512</b>	<b>3,778,246</b>
<b>TOTAL II - CURRENT ASSETS</b>	<b>227,138,537</b>	<b>304,186</b>	<b>226,834,351</b>	<b>221,044,118</b>
Prepaid expenses	658,159	0	658,159	353,752
Deferred charges	0	0	0	0
<b>TOTAL III - ADJUSTMENT ACCOUNT</b>	<b>658,159</b>	<b>0</b>	<b>658,159</b>	<b>353,752</b>
<b>GRAND TOTAL (I+II+III)</b>	<b>290,107,174</b>	<b>32,961,284</b>	<b>257,145,890</b>	<b>251,752,753</b>

Total Balance Sheet with euro cents

257,145,890.28

251,752,752.51

LIABILITIES	As of 31 December 2023	31 December 2022
<b>SHARE CAPITAL</b>	<b>2,494,502</b>	<b>2,397,823</b>
<b>BALANCE CARRIED FORWARD</b>	<b>4,263,269</b>	<b>3,514,359</b>
<b>PROFIT/(LOSS)</b>	<b>241,196</b>	<b>260,503</b>
<b>TOTAL I - EQUITY</b>	<b>6,998,967</b>	<b>6,172,684</b>
<b>PROVISIONS FOR SOCIAL COMMITMENTS</b>	<b>5,741,780</b>	<b>5,804,225</b>
Provision for staff pensions	642,407	733,661
Provision for work awards	208,759	217,830
Provision for retirement allowances	4,890,614	4,852,734
<b>PROVISIONS FOR LEGAL COSTS</b>	<b>2,617,660</b>	<b>3,930,250</b>
<b>PROVISIONS FOR SOCIAL ACTION</b>	<b>971,691</b>	<b>971,691</b>
<b>TOTAL II - PROVISIONS</b>	<b>9,331,131</b>	<b>10,706,166</b>
<b>ACCOUNTS PAYABLE</b>	<b>240,686,740</b>	<b>234,713,525</b>
Received deposits and guarantees	22,644	7,638
Loans and bank loans	0	0
Suppliers and related	2,842,883	4,596,031
Personnel costs	2,918,217	2,967,269
State and social organisations	17,861,553	16,498,124
Other Accounts payable	2,304,888	1,199,062
Accounts payable to authors	23,156,169	40,628,991
Additional amounts payable to authors	2,280,210	2,622,365
Accounts payable to Professional institutions	636,804	608,804
Audiovisual sector royalties to be distributed	122,445,824	103,999,448
Performing Arts royalties to be distributed	5,989,751	2,885,760
Royalties from written works (France) to be distributed	0	0
Private copying - "Authors portion" to be allocated	5,548,540	5,457,328
Private copying - "Cultural action portion"	2,588,758	3,499,693
Royalties France (Audiovisual & Performing Arts), Billed to be collected	21,728,747	19,580,317
Royalties Belgium (Audiovisual & Performing Arts), Billed to be collected		
- Audiovisual	29,464,625	29,026,530
- Performing arts	897,127	1,084,622
- Reprographics, loans...	0	51,542
<b>TOTAL III - ACCOUNTS PAYABLE</b>	<b>240,686,740</b>	<b>234,713,525</b>
<b>PREPAID REVENUE</b>	<b>129,053</b>	<b>160,377</b>
<b>TOTAL IV - ACCRUALS &amp; DEFERRED REVENUE</b>	<b>129,053</b>	<b>160,377</b>
<b>GRAND TOTAL (I+II+III+IV)</b>	<b>257,145,890</b>	<b>251,752,753</b>

Total balance with cents:

257,145,890.28

251,752,752.51

## 6 APPENDICES

## Organisations supported for three consecutive years (2021 to 2023 inclusive)

## Audiovisual, Cinema, Web

## Television

**Association du Festival International des séries de Lille Hauts-de-France** *Séries Mania Festival and European Forum*  
**Kandimari** *Série Series*  
**L'Association du Festival de la Fiction** *TV Fiction Festival + Residence for French-language Writers at La Rochelle*  
**The Office for Cultural Affairs & the Creative Industries** *Los Angeles Boulevard des Séries*  
**U2R (Union des réalisatrices et réalisateurs)** *Interviews with fiction directors and scriptwriters*

## Cinema

**ARP (Society of authors, directors and producers)** *SACD – ARP joint event*  
**Syndicat Français de la Critique de Cinéma** *Critics' Week*  
**Emergence Cinema** *Emergence*  
**Gindou Cinéma** *La Ruche Residency*  
**Association du Cinéma Indépendant pour sa Diffusion (ACID)** *Actions carried out to support authors of independent cinematographic works*  
**L'Association Premiers Plans** *Premiers Plans Festival*  
**Institut Lumière** *Festival + Institut Lumière*  
**La Quinzaine des Cinéastes** *(The Directors' Fortnight)*  
**CNC Fonds pour la jeune création francophone** *(special fund for emerging cinema films in French-speaking countries)*  
**Le Extra-Muros - Festival Cinébanlieue** *festival*

## Radio

**Radio France** *Original Podcasts fund + Soirée 42e rue + Voix d'auteurs*  
**France Médias Monde** *Ça va ça va le monde !*  
**Les Ecouteurs** *Paris Podcast Festival*  
**Face Foundation** *Sounds of New-York*

## Animation

**Cité de l'image en mouvement d'Annecy (CITIA)** *Annecy Animation Film Festival*  
**La Poudrière** *Training activities + Ciclic + Support project for authors to write short animated films + Support program for authors during professional events and Atelier à Fontevraud + Les chemins de la création + Résidence Internationale pour l'écriture du Film d'Animation*  
**Les Nouvelles Ecritures pour le Film d'Animation (La Nef)** *Workshop in Fontevraud + Pathways to Creation + International Residency for the writing of Animation Films*  
**Télévision Française 1** *TFOU Animation Competition*

## Digital Arts

**IMAGO Production** *Marseille Webfest*  
**La Boite** *FRAMES Web Video Festival + Fiction Residency*

## Cross-disciplinary

**LA FEMIS** *(Public film school) Showrunner training + Residency*  
**Les Ami(e)s du Comedy Club** *Talents en Court*  
**Sauve qui peut le court métrage** *Clermont Ferrand International Short Film Festival*  
**Un artiste à l'école** *Artist in the Classroom program*  
**CEEA** *(European Conservatory of Audiovisual Writing) School teaching activities + Atom + Participation in the financing of school fees of students in difficulty*  
**Scénario au long court** *Valence International Screenwriters Festival*  
**La Guilde des scénaristes** *Screenwriters Meeting*  
**La CinéFabrique** *The CinéFabrique*

## Cross-disciplinary

## Theatre

**Artcena** *Contxto + 12h des auteurs*  
**Avignon Festival & Compagnies** *Vocational fund + Avignon-Off festival + Constellations*  
**Ecrivains Associés du Théâtre** *Cultural actions of EAT*  
**JMD Production** *Paris Comedy Festival (FUP) + Paroles Citoyennes Festival*  
**Le Centquatre - Paris** *Impatience Festival*  
**CIRCA - La Chartreuse** *Author residencies + European Writing Studio for Theatre + Totems*  
**Les Francophonies en Limousin** *Festival Les Francophonies en Limousin*  
**Association Jean Vilar** *Festival côté livres / Conversations à la Maison Jean Vilar*  
**Festival Théâtral de Coye-La-Forêt** *Theatre Festival*  
**Théâtre du Balcon** *Le souffle d'Avignon*  
**L'Association pour le Soutien du Théâtre privé (ASTP)** *Private theatre support fund*  
**Scène Indépendante** *Avignon Festival Forum and Actions*

## Music

**Le Festival International d'Art Lyrique d'Aix-en-Provence** *Opera Workshops + Residency program*  
**Musica Festival International des musiques d'aujourd'hui** *Festival of contemporary classical music*  
**Théâtre National de l'Opéra-Comique** *Opera Creation Fund + Special Opera Fund*  
**Opéra de Rennes - Ville de Rennes** *Opera Creation Fund + Special Opera Fund*

## Dance

**L'Office national de Diffusion Artistique (ONDA)** *Trio(s) Program*

## Street Arts

**La Régie Autonome Personnalisée du Pôle des Arts de la Rue de Chalon-sur-Saône** *Auteurs d'espaces (Outdoor Performances Fund) / Chalon Street Arts festival*  
**La mairie de Nanterre, Direction du développement culturel** *Auteurs d'espaces (Outdoor Performances Fund) / Parades Festival (Nanterre)*

## Comedy

**Le Printemps du Rire** *Toulouse Comedy Spring Festival*  
**Cabaret de septembre** *Comedy festival + Comedy fund*

## Cross-disciplinary Performing Arts

**Association de Gestion du Festival d'Avignon** *Vive le Sujet ! et Capturement*  
**Le Festival d'Automne** *Parcours d'auteurs*  
**Théâtre de la Ville** *Danse Elargie*

## Cross-repertoire

## Association Beaumarchais - SACD

*Support for authors in the form of individual grants for original works, translation, residency and related production and publishing support*

## Auteurs solidaires

*Auteurs Solidaires fund*

## mazars

61, rue Henri Regnault  
92075 Paris La Défense Cédex

### Société des Auteurs et Compositeurs Dramatiques (SACD)

#### Attestation du commissaire aux comptes sur les informations prévues aux 1°, 7° à 10° du II et au III de l'article R. 321-14 du code de la propriété intellectuelle communiquées dans le rapport de transparence annuel prévu à l'article L. 326-1 du même code pour l'exercice clos le 31 décembre 2023

Exercice clos le 31 décembre 2023

#### SACD

Organisme de Gestion Collective (OGC)  
RCS Paris 784 406 936

#### Attestation du commissaire aux comptes sur les informations prévues aux 1°, 7° à 10° du II et au III de l'article R. 321-14 du code de la propriété intellectuelle communiquées dans le rapport de transparence annuel prévu à l'article L. 326-1 du même code pour l'exercice clos le 31 décembre 2023

Exercice clos le 31 décembre 2023

Mesdames, Messieurs,

En notre qualité de commissaire aux comptes de la SACD et en application des articles L. 326-8 et R. 321-14 IV du code de la propriété intellectuelle, nous avons établi la présente attestation sur les informations prévues aux 1°, 7° à 10° du II et au III de l'article R. 321-14 du même code, communiquées dans le rapport de transparence annuel prévu à l'article L. 326-1 dudit code pour l'exercice clos le 31 décembre 2023.

Ces informations ont été établies sous la responsabilité de votre Conseil d'Administration à partir des livres comptables ayant servi à la préparation des comptes annuels de votre entité pour l'exercice clos le 31 décembre 2023. Les méthodes et les principales hypothèses utilisées pour établir ces informations sont précisées dans le rapport de transparence. Il nous appartient d'attester ces informations.

Il ne nous appartient pas en revanche de remettre en cause les hypothèses retenues par la direction de votre entité.

Dans le cadre de notre mission de commissariat aux comptes, nous avons effectué un audit des comptes annuels de votre entité pour l'exercice clos le 31 décembre 2023. Notre audit, effectué selon les normes d'exercice professionnel applicables en France, avait pour objectif d'exprimer une opinion sur les comptes annuels pris dans leur ensemble, et non pas sur des éléments spécifiques de ces comptes utilisés pour la détermination de ces informations. Par conséquent, nous n'avons pas effectué nos tests d'audit et nos sondages dans cet objectif et nous n'exprimons aucune opinion sur ces éléments pris isolément.

Nous avons mis en œuvre les diligences que nous avons estimé nécessaires au regard de la doctrine professionnelle de la Compagnie nationale des commissaires aux comptes relative à cette mission. Ces diligences, qui ne constituent ni un audit ni un examen limité, ont consisté, par sondages ou au moyen d'autres méthodes de sélection, à :

- prendre connaissance des procédures mises en place par votre entité pour produire les informations prévues aux 1°, 7° à 10° du II et au III de l'article R. 321-14 du code de la propriété intellectuelle données dans le rapport de transparence annuel prévu à l'article L. 326-1 du même code ;

- effectuer les rapprochements nécessaires entre ces informations et la comptabilité quand elles en sont issues ou avec les systèmes informatiques de gestion de la SACD pour les données qui reposent sur des ventilations analytiques. La SACD poursuit ses travaux de développement des systèmes de gestion qui permettront l'automatisation complète des processus d'élaboration de l'information de gestion correspondant aux nécessités du rapport de transparence. Nos travaux d'audit n'ont pas révélé d'anomalie dans les rapprochements mis en œuvre à fin 2023.
- vérifier la concordance de ces données avec les éléments ayant servi de base à l'établissement des comptes annuels de votre entité pour l'exercice clos le 31 décembre 2023 ;
- vérifier la concordance de ces informations avec les données sous-tendant la comptabilité concernée ;
- vérifier l'exactitude arithmétique des informations produites ;
- et apprécier si ces informations sont présentées de manière sincère.

Sur la base de nos travaux, nous n'avons pas d'observation à formuler sur les informations prévues aux 1°, 7° à 10° du II et au III de l'article R. 321-14 du code de la propriété intellectuelle figurant dans le rapport de transparence annuel prévu à l'article L. 326-1 du même code.

La présente attestation tient lieu de rapport spécial au sens des articles L. 326-8 et R. 321-14 IV du code de la propriété intellectuelle.

Elle est établie à votre attention dans le contexte précisé au premier paragraphe et ne doit pas être utilisée, diffusée ou citée à d'autres fins.

Le Commissaire aux comptes,

Mazars

Paris La Défense, le 5 avril 2024

DocuSigned by:  
**MATHOREZ JEAN-PHILIPPE**  
D050D5127C04BE...

Jean-Philippe MATHOREZ

Associé

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Société des Auteurs et Compositeurs Dramatiques  
11 bis, rue Ballu – 75442 Paris cedex 09