

2024

# Annual Report

SACD

# 2024 Key Data

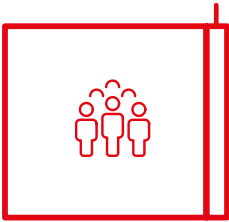
## DISTRIBUTIONS

+14.1%

€268.4M

New author-members

3,625



42,566

authors

received royalties in 2024

Cultural action €3.8M

Social action €2.1M

## Collections

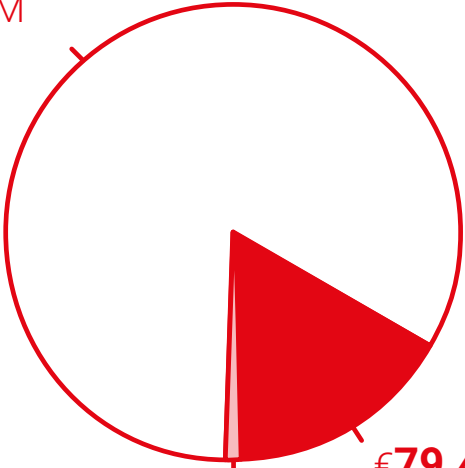
+7.5%

€289.2M



Audiovisual/Cinema/Web

€208M



Written works €1.8M

€79.4M

Performing Arts

# Table of contents

---

**02.** 2024 Key Data

**04.** A word from the President and the CEO

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

**06.** The Board of Directors 2024-2025

**07.** The Belgian Committee

**07.** The Canadian Committee

**07.** The Executive Committee

**07.** The Supervisory Board 2024-2025

**08.** Summary of the Supervisory Board's report

## **2 DEFENDING, SUPPORTING AND ASSISTING AUTHORS**

**10.** Artificial intelligence today and tomorrow

**12.** Securing Rights, Securing Contracts

**13.** Building the audiovisual landscape of tomorrow, in the best interests of authors

**16.** Funding professional organisations

**17.** Efficient services

**18.** The SACD in Belgium

**18.** MEDAA: European House of Authors

**19.** The SACD in Canada

**20.** Europe and Internationally

## **3 ACTIVITY AND MANAGEMENT REPORT**

**22.** Promotions and memberships 2024

**23.** Distribution of royalties to authors

**24.** Collections in 2024

**25.** A healthy and robust financial situation

**27.** Paying out more royalties faster while cutting pay-out costs

**29.** Key figures for repertoire use

**31.** The SACD, a closely audited Society

**32.** Corporate and Social Responsibility (CSR)

## **4 SOCIAL AND SOLIDARITY ACTIONS**

**34.** Review of Measures 2024

**35.** The Paul Milliet Foundation

**35.** The Auteurs Solidaires endowment fund

## **5 FULLY COMMITTED TO CULTURAL DYNAMISM**

**37.** Rules and governance of Cultural Action

**37.** Cultural Action 2024

**38.** New Support Funds and Activities 2024

**41.** The Beaumarchais –SACD Association

## **6 APPENDICES**

**43.** Collection and Distributions of Royalties

**44.** Profit & Loss Statement 2024

**45.** Balance sheet as of 31 December 2024

**46.** Organisations supported for three consecutive years (2022 to 2024 inclusive)

**47.** Extracts from the Auditors' reports

**Director of Publication:** Pascal Rogard  
**Coordination and editing:** Catherine Vincent  
**English Translation:** A.C.I.  
**Graphic Design:** Grabuge

# A word from the President and the CEO



**Brigitte Buc**  
President of the SACD



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

For the SACD, 2024 was a year of challenges met, struggles pursued and successes shared. In a context of constantly changing practices, mounting economic pressures and the emergence of new technologies in general – and artificial intelligence in particular – our society stayed the course and continued with determination in its founding mission: to defend creators' rights and ensure their fair remuneration.

The year's results reflect this collective effort. Collections reached a record level of over €289 million, up by 8% in audiovisual and by 4% in the performing arts. Distributions also increased, rising by 14% to €268 million. Thanks to rigorous management, the SACD was able to reimburse €5.2 million of statutory deductions, bringing the average rate down to 8.15% – the lowest among collective management organisations in France, Europe and worldwide. And this, at a time when the services offered by the SACD to its members continue to grow.

On 2024, the number of workspaces reserved for authors was once again expanded. The SACD Maison des Auteurs has over 1,000 m<sup>2</sup> of creative space for SACD member authors, supporting them at every stage of their projects, from writing through to dissemination – and it remains an ongoing success.

Beyond the figures, however positive they may be, it is essential to remain close to human realities. Being an author is not a profession like any other. The realities experienced by many authors are difficult, uncertain and

subject to many hazards, whether they work in audiovisual, cinema, radio, web creation or the performing arts. It is the role of the SACD to listen to them and to provide support.

In short, and this is also our responsibility as co-managers, the SACD must remain firmly committed to defending authors' rights at every stage of their lives and creative journeys. And it is! The continuity of our social action policy, the diversity of the cultural initiatives we undertake, the expansion of creative spaces made available to authors, and the accessibility of the royalty accounting service are just a few illustrations of this commitment that are particularly close to our hearts.

In 2024, we also signed or renegotiated several major agreements with television channels and platforms: France Télévisions, Arte, Disney+, Apple TV+ and Canal+. These agreements strengthen and guarantee fair remuneration, in an environment increasingly shaped by on-demand viewing and the digital exploitation of works.

In response to the challenges posed by AI, the SACD has taken clear positions and acted concretely. It was the first to sign an agreement with Genario, an AI-based writing assistance service, demonstrating that the principles of copyright – including remuneration proportional to the platform's revenue – require no legal overhaul to be applied.

The SACD teams also developed, together with producer organisations, a model AI clause to be included in contracts.

It provides a basic level of protection for authors and reaffirms the existence of their rights in this new landscape.

The SACD has, naturally, continued its advocacy work, both in France and in Europe, with governments as well as European institutions. On AI, in particular, it has sought to secure strong legal frameworks, ensure transparency in the use of works, and protect creative jobs that unregulated development could threaten.

However, the state of public finances has also brought its share of concerns regarding the future funding of creative work: new cuts to the CNC budget, uncertainties over the financing of public broadcasting, and the withdrawal of support from certain local authorities for the performing arts.

In the face of these threats, the SACD took action, raised the alarm, and mobilised to make authors' voices heard, alone or alongside others, notably within the framework of the new association, La Filière Audiovisuelle, of which it is a founding member.

As it approaches its 250<sup>th</sup> anniversary, the SACD remains, more than ever, true to its mission: to be a bulwark for authors, a lever for creativity, and a committed actor in cultural diversity. It does so with the support of its members, the expertise of its teams, and the conviction that creativity is a common good to be protected. Today, as tomorrow.

**Brigitte Buc and Pascal Rogard**

# 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 18<sup>th</sup> 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 President of the Board of Directors, being an elected author, and a CEO who chairs the Executive Committee.

## The Board of Directors 2024-2025



### President

Brigitte Buc | theatre

### First Vice-President

Delphine Gleize | cinema

### Vice-presidents

Sylvie Coquart | television (scriptwriter)

Laurence Katrian | television (director)

Panchika Velez | theatre

Catherine Verhelst | music and dance

Anne Villacèque | cinema

### Delegate Administrators

Yvann Alexandre | choreography

Corinne Klomp | radio

Eric Rondeaux | animation

Jérôme Thomas | circus

Juliette Tresanini | interactive

### Administrators

Héloïse Capoccia | animation

Catherine Corsini | cinema

Delphine de Malherbe | theatre

Sophie Deschamps | television (scriptwriter)

Jacques Fansten | television (director)

Caroline Huppert | television (director)

Claire Lemaréchal | television (scriptwriter)

Florence Philipponnat | television (scriptwriter)

Jonathan Pontier | music

François Rollin | theatre

Caroline Vigneaux | comedy

Luc Dionne (President of the Canadian Committee),  
Céline Beigbeder (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

### The Belgian Committee

#### President

Céline Beigbeder (theatre, opera)

#### Vice-presidents

David Chazam (radio)

and Luc Jabon (audiovisual)

#### Members

Christian Crahay (theatre/opera)

Gilles Dal (theatre/opera)

Benjamin d'Aoust (audiovisual)

Maïa Descamps (audiovisual)

Virginie Hocq (comedy)

Charly Magonza (theatre/opera)

Malicia Merciny (audiovisual)

Nadia Micault (audiovisual)

Karine Ponties (choreography)

Caroline Prévinaire (multimedia)

Emmanuel Texeraud (theatre/opera)

Laurent Van Wetter (theatre/opera)

David Verlant (audiovisual)

### The Executive Committee

**CEO:** Pascal Rogard

**General Secretary:** Patrick Raude

#### Members

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

### The Canadian Committee

#### President

Luc Dionne (television)

#### Vice-president

Benoît Pilon (cinema)

#### Membre du comité exécutif

Marie-France Landry (television)

#### Members

Nadine Bismuth (television)

Rafaële Germain (television)

François Gingras (television)

Denys Arcand (cinema)

Louis Bélanger (cinema)

Johanne Prigent (cinema)

Marie Chouinard (performing arts)

Pierre-Michel Tremblay (performing arts)

### The Supervisory Board 2022-2023

#### Rapporteur

Élisabeth Verry

#### Vice-Rapporteur

Hélène Serres

#### Performing Arts

Corinne Berron

#### Audiovisual

Stéphanie Girerd

Dominique Baron

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.



# Summary of the Supervisory Board's report

## Summary of the Supervisory Board's report

The Supervisory Board submitted its 2024 annual report to the AGM, highlighting the “record level” of royalties collected and distributed to authors.

The report, by Elizabeth Verry, the Board rapporteur, outlines the actions taken as regards royalties-management policy and risks-management policy over the year. The Supervisory Board did not comment on the general policy for the use of non-distributable royalties, nor on the overall policy for withholdings on royalties. *“The use made of non-distributable royalties in 2024 was determined by the Board of Directors on 3 April 2025 in accordance with the general policy set by the AGM”* the report notes, before detailing the measures taken.

## General policy on withholdings on royalties

As regards the general policy on withholdings on royalties, the report recalls the three changes made in 2024 following decisions by the Board of Directors, namely: the reduction of statutory withholding rates on the literary repertoire from 7% to 3%; the simplification of statutory deduction rates applied to resigning authors; and the adjustment of the statutory deduction for the management of individual audiovisual contracts by the SACD.

## General policy on the distribution of royalties

As regards the general policy on the distribution of royalties, the report describes the measures adopted by the Board of Directors regarding the scales in 2024. These measures concern the following scales: SVOD exploitation on 6Play/M6; distribution key for a cinematic sequel based on the adaptation of a literary work; establishment of scales for digital works from TV5MONDEplus; and the threshold for distributing radio works, lowered to €1 from the previous €5.

## Risks-management policy

As regards the risks-management policy, the Board notes the actions implemented in 2024 to mitigate IT risks, in particular the risks of intrusion.

As regards operational risks related to the collection and distribution of royalties, the report lists all contracts signed in 2024 and highlights the actions implemented by the SACD in the field of artificial intelligence in France and Europe (AI clause in contract templates, Génario agreement, letters sent to global AI services, etc.).

As regards legal risks, the report addresses the regulations concerning the processing of personal data and the standard clauses that must feature in contracts concluded between a producer seeking

financial support from the CNC and authors. The SACD, which reported the most significant cases to ARCOM and the CNC in 2024, *“will continue this monitoring work in 2025”* the report notes.

As regards Human Resources, the report states that the Social and Economic Committee was informed of and consulted on the update of the Single Document for the Assessment of Occupational Risks and provided a reasoned opinion. Furthermore, an ethics charter was adopted in 2024 and *“is currently being rolled out to employees”*.

Societal and environmental risks are addressed through the SACD's CSR policy, *“which is expected to be certified this year under the Engaged CSR Label, based on the ISO 26000 standard”*.

As regards economic and financial risks, the report notes the *“record amount”* of collections in 2024 (€289.2 million) and the *“unprecedented level of distributions”* (€268.4 million). The Board nevertheless warns of a *“forecasted decline in collections, notably due to the economic climate”* in 2025. The Board indicates that it *“was kept informed throughout 2024 of the Society's revenues and expenditures”* and consulted *“the reports of the SACD Budgetary & Financial Monitoring Committee”* which is composed of 7 administrators.



# DEFENDING, SUPPORTING AND ASSISTING AUTHORS

# Artificial intelligence today and tomorrow

---

For or against artificial intelligence? After really emerging in the course of 2023, the most polarised and anxious opinions come to the fore in the course of 2024. The political manoeuvring that constantly pits innovation against creativity has contributed to this polarisation of the debate. The continual disparagement of the cultural sector by digital players only serves to weaken it, even though it is a genuine asset. Indeed, the age-old proverb, far from being outdated, rings even truer now: "Give a dog a bad name and hang him."

We only need to look at the current landscape, which closely resembles that of the early 2000s with the digital giants: some AI companies, valued at tens of billions of dollars, train their language models by feeding them with public data as well as vast amounts of cultural works, press articles, and entire or partial films and series, without ever seeking permission or even considering compensating anyone for their use, despite these works being protected by intellectual property rights.

## Disillusionment

Last year's celebrations over the adoption of the European AI Regulation, copyright compliance, and transparency were short-lived, as yesterday's progress does not prevent today's and tomorrow's setbacks. Clouds are already gathering over the European Commission's actions. Its proposed Code of Good Practice, intended to facilitate the implementation of the AI Regulation, could be

challenged or circumvented. In February 2025, the European Commission abandoned its proposed directive on AI Liability, citing a lack of approval from legislators and European states. Did it bow to the intense lobbying of major tech companies, as reported in the press? A very troubling signal, especially as across the Atlantic the threat is growing ever stronger, with potential future leverage over trade agreements.

So, for or against AI? In reality, the question does not arise. Generative AI is here, and it is becoming an integral part of all our lives. Increasingly, authors are using it as part of their creative process. It is up to us to make the most of it, and this is exactly what the SACD advocated in 2024.

## Defending the fundamentals

First and foremost, this means defending the fundamentals of copyright: an author's work must not be used without permission or remuneration. At the end of 2023, the SACD exercised its right of objection for all works in its repertoire, even though all indications suggest that the entirety of these works, whether complete or in part, has already been "harvested" to train various AI services. The issue is therefore no longer about prohibition - it is already too late and ineffective in the context of AI - but about authorisation and fair compensation.

In 2024, the SACD undertook numerous actions in this area, driven by a firm conviction: human creativity must be supported and defended.

In particular, the SACD wrote to all artificial intelligence services, whether French or foreign, to remind them that they do not have the right to use the hundreds of thousands of works represented by the SACD to train their AI without authorisation. It should be noted that, in the absence of an agreement, all these services are in a position of copyright infringement and risk legal action similar to that already taken in the United States.

Genario, a French scriptwriting assistance service based on ChatGPT, has so far been the only one to respond. An agreement was reached at the end of 2024, modelled on other agreements signed by the SACD with broadcasters, channels, and platforms. The agreement is fully consistent with the principles of Beaumarchais and the SACD's statutes, under which it is mandated by authors to manage authorisations, collect and distribute their royalties, including in the field of AI.

This also demonstrates to AI services, whether French or foreign, that it is possible to enter into copyright agreements and that they are subject to them.

To help authors understand how AI works and its potential, the SACD organised a meeting for its members with AI experts to answer their practical questions.

## A clause in the contracts

The SACD also negotiated with producers an AI

## 2 DEFENDING, SUPPORTING AND ASSISTING AUTHORS

boilerplate clause to be included in contracts. This clause can be used by authors during negotiations and has the clear advantage of incorporating AI into their contracts, affirming that authors are indeed the owners of their rights.

AI carries risks for authors' employment, particularly for younger authors who may be deprived of opportunities to train in writing, but also for sectors such as animation and translation. The SACD has asked the CNC to, firstly, open collective negotiations between authors' and producers' organisations to define the conditions for the use of AI in the creation and production of a work and, secondly, to make access to public funding, particularly that of the CNC, conditional on employing human authors in order to be eligible. The SACD has also asked the CNC to adopt a code of ethics to regulate the use of AI by readers and members of CNC committees.

### Transparency, time and again

Moreover, in France as in Europe, new steps have already been taken. The Minister of Culture, Rachida Dati, who from the very start of her term strongly defended author's rights, undertook two actions with the Higher Council for Literary and Artistic Property (CSPLA): the purpose of the first action was to examine the conditions of implementation of the European regulation, and, in particular, the obligation of transparency for AI services. At the end of 2024, the Minister released a report that reinforced the scope of this commitment by proposing a gradation of transparency depending on the nature of the content or work. Transparency should be all the stronger when it concerns a protected work such

as a film or a series. The second mission is to look into the issues of remuneration for cultural content by mid-2025.

The SACD was among the organisations consulted and has argued in favour of strong rights and genuine transparency, as well as remuneration mechanisms which, through collective management, ensure simple and clear conditions of exploitation and guarantee the effectiveness of authors' right to proportional remuneration.

### A Summit for Responsible AI

Last year also saw France organise the AI Summit, held in Paris in February 2025. The pressing challenge was both to prevent culture and copyright from being sidelined and to ensure that the summit reflected creators' concerns and the need for fair regulation.

The SACD was among the organisations involved in all the discussions led by the Ministry of Culture and the Summit's organisers at the Élysée, ensuring that this international gathering would serve the interests of author's rights and culture.

Through the cultural weekend leading up to the Summit, an inaugural debate in which the SACD took part, and the organisation of a discussion at the heart of the Summit on copyright issues, the SACD's action proved valuable.

It was also among the initiators of a Charter signed by more than 40 European and international organisations, highlighting the key copyright principles that AI services should not override: respect for copyright, transparency, licence

negotiations for the use of works in return for fair remuneration, and sanctions for those who fail to comply with rules and laws.

### And in Europe

This commitment to an AI framework that respects copyright was carried forward in Europe through the Society of Audiovisual Authors (SAA) which took part in all the public consultations organised by the European Commission and was involved in the preparatory work for the future European Code of Good Practice. Proactive in its approach, it put forward numerous recommendations to ensure that this Code remains faithful to the spirit of the AI Regulation and guarantees strict application of copyright rules. Any circumvention of the obligations set out in the AI Regulation would be detrimental to the defence of authors' rights.

In a nutshell: to AI as a tool serving creators, we say "Yes". However, AI as a screenwriter, director or graphic designer... this we refuse. And this also applies within the SACD, where rules of transparency must be established for declarations made by its members.

"Where should the line be drawn in terms of authors' rights?" - that is the real question.

## 2 DEFENDING, SUPPORTING AND ASSISTING AUTHORS

# Securing Rights, Securing Contracts

Several contracts were signed or renegotiated in 2024. 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.

**france.tv arte**

Two new contracts were signed: France Télévisions (2024–2028); Arte (2024–2028), both taking into account the importance of using the SACD repertoire and the exploitation of non-linear platforms for viewing works.



After the protocol concluded in 2022 with the M6 group, standard contracts with the M6 channel and the on-demand service 6play were signed. Contracts with the channels Gulli, Paris Première, Teva, Canal J, Tiji, and MCM had still not been finalised at the time of closing this report, but rights are being cleared on the basis of the global protocol with the M6 group. Contracts for W9 and 6ter were signed in March 2024.

**CANAL+**

Previous tensions with the Canal+ group eased in 2024 with a new agreement (2024–2025) protecting authors' remuneration and resolving disagreements over the application of the previous contract. The agreement clarifies the respective shares between publishing and distribution and maintains payments for works on Canal+.

**apple tv+**

The standard contract with Apple TV+ was renewed for a year.

**LCP**  
ASSEMBLÉE NATIONALE

A contract was also signed with LCP (La Chaîne Parlementaire), which broadcasts relatively few works from our repertoire.

**Disney+**

A new general contract with the audiovisual platform Disney+ was signed for three years (2025–2027). This contract authorises the platform to use the repertoires of both SACD and ADAGP and the platform's advertising revenue are taken into account when calculating royalties.

**Disney CHANNEL**

A new agreement was signed with Disney Channel jointly with ADAGP, replacing an intersocial contract, with retroactive application from 2022.



The situation with TikTok remains tense. Beyond issues pertaining to personal data protection, no copyright agreement has been signed for this platform, neither for proportional remuneration for authors nor for the respect of their moral rights. Negotiations with the Chinese platform, through our lawyers, have so far yielded no results despite tens of thousands of SACD repertoire on the platform. Should no agreement be forthcoming, the SACD will launch court proceedings.



With regard to distributors, a settlement protocol covering the 2017 to 2024 was signed jointly (together with the other CMOs) with the distributor Orange in order to resolve a dispute over the basis for calculating royalties and methods of remuneration. In addition, the SACD, together with the ADAGP, entered into negotiations with the four distributors (Bouygues Télécom, Orange, Free and SFR) with the aim of reaching an agreement as quickly as possible, effective from 1 January 2025, following the termination of the previous contracts by Sacem.

## 2 DEFENDING, SUPPORTING AND ASSISTING AUTHORS

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

The consolidation of the French audiovisual landscape, heavily disrupted by competitive pressure from international platforms, regulatory asymmetries and tight budgetary constraints, is a real necessity.

The SACD has asked the public authorities to commission a new study, entrusted to ARCOM and the DGMIC, on the regulatory asymmetries between television channels and digital platforms. It has also called for an urgent revision of the rule prohibiting certain sectors from advertising on television. This outdated ban prevents major retailers from running adverts highlighting their commercial promotions. Initially intended to protect the local press, the measure has now become a lose-lose situation: it does not stop retail advertising from shifting massively towards the major digital operators, to the detriment of both the press and commercial television.

### **The *La Filière Audiovisuelle Non-Profit***

In the face of these many and significant challenges, the SACD supported the creation of *La Filière Audiovisuelle*, a non-profit association, chaired by Rodolphe Belmer, President of TF1, and Delphine Ernotte, President of France Télévisions. The SACD is one of its founding members and holds the vice-presidency, represented by Pascal Rogard, CEO of the SACD. Federating over a dozen members, broadcasters, authors' organisations, producers and audiovisual artists, the Non-profit

intends to reach out to French public authorities in order to secure firstly, a high level of public funding for public broadcasting, earmarked, predictable and sustainable, and secondly, the lifting of regulatory restrictions that hamper private free-to-air DTT broadcasters in the field of television advertising. And, just as the SACD does unilaterally, the Association will be defending instruments essential to the audiovisual sector.

### **Funding public broadcasting**

In this context, the SACD advocated for preserving the specific character of radio as a medium and for strengthening the funding of public broadcasting. It lobbied parliamentarians to adopt a proposed organic law that would allow funding earmarked for the public service to be maintained. Indeed, direct funding from the state budget would have undermined the independence and long-term stability ensured by an earmarked resource.

The allocation of VAT to fund France Télévisions and Radio France, introduced when the licence fee was abolished in 2022, was due to end in late 2024 but will ultimately be maintained thanks to the near-unanimous adoption of the proposed organic law.

That said, the adoption of this new funding framework does not rule out the risk, going forward, of there being less funding for public broadcasting.

Moreover, the Finance Act, passed in February 2025, approved a budget cut of €80 million for all public broadcasting organisations, with France TV bearing more than half of the funding reductions.

### **Public broadcasting holding company**

Furthermore, the bill adopted in the Senate, which notably provided for a new organisation of public broadcasting in the form of a holding company, was postponed twice, firstly due to the dissolution, and then due to the censure of the Barnier government. It re-emerged at the start of 2025 under the Bayrou government, championed by Culture Minister Rachida Dati, who has remained in office under the last three governments, as the government now intends to resume its consideration in the National Assembly. Whether or not the organisation or governance of public broadcasting changes, what matters most for French creation is that public broadcasting resources are maintained at a sufficient level.

### **New equilibriums**

A strong public service and powerful private channels: this is the balance the SACD defends, at a time when forecasts for television advertising revenue raise fears of a steady loss of attractiveness compared with digital platforms by 2030.

This is a crucial issue, since obligations to invest in creation, as well as authors' rights to proportional remuneration, are based on broadcasters' turnover

## 2 DEFENDING, SUPPORTING AND ASSISTING AUTHORS

### Agreements to fund original works

Securing commitments on the funding and broadcasting of original French-language audiovisual works from as many potential broadcasters as possible is a priority for the SACD. Once again this year, the SACD took part in the signing of numerous agreements.

Alongside audiovisual producers, the SACD signed several agreements: with TFX, which chose to increase its commitments to youth and animation programming; and with the Japanese platform Crunchyroll, the world's leading platform dedicated to animation.

And for Gulli, the SACD made representations to ARCOM in support of moving the channel up the DTT programming schedule, so as to increase its visibility.

In a decision at the start of 2025, ARCOM approved the move from channel 18 to channel 12, for a channel with significant obligations to invest in and broadcast French animation. The SACD welcomes the fact that ARCOM also moved France 4 up to channel 4, thereby increasing its visibility.

Other agreements, notably with CNBC for 13ème Rue and with Apple TV+, were reached with producers and the SACD. Once again, this marks a first for both broadcasters in making commitments to original works created in France.

In all these negotiations, the SACD championed two principles: concentrating investments on cultural heritage assets (fiction, animation, documentary, and performing arts) and increasing investment in original French-language works.

However, the SACD chose not to sign the agreement between Disney+ and the audiovisual producers' organisations in early 2025, which mirrored the cinema agreement signed between Disney and the film organisations. While these agreements do allow for an overall increase in Disney+'s investment in creative works, with a 25% turnover obligation compared with 20% previously, they entail a significant reduction in funding for audiovisual creation (€20 million from the second year, €10 million in the first year).

As for Canal+, between its withdrawal from DTT, the competition authority's investigation into the 2021-2024 cinema agreement, its listing on the London Stock Exchange, and the expiry of the media chronology agreement, the private broadcaster owned by the Bolloré group generated significant attention in 2024 and early 2025.

This included the signing of an agreement with professional cinema organisations guaranteeing an annual investment of €160 million in film creation, compared with €210 million per year over the past three years. The real impact of all these decisions will need to be assessed in the coming years.

In 2022, the SACD concluded that the Media Chronology Agreement lacked flexibility in the broadcasting of works and decided not to sign the Agreement. Given the major and rapid changes affecting the sector, the SACD reiterated this decision when the original agreement came up for renewal for three years at the start of 2025.

### Standard clauses in audiovisual contracts

Following the signing of the agreements between authors and audiovisual and film producers (2021), which established standard clauses to be included in contracts between authors and producers and guaranteed respect for French copyright law, the SACD analysed 690 contracts to ensure proper implementation of these agreements.

The agreements are generally being respected, with only a few non compliant contracts (less than 20%). The SACD will continue to monitor this issue, which has also been taken up by ARCOM and the CNC, and remains confident in the effective implementation of this measure by all producers working in France.

### A delicate situation for the Performing Arts outside the Paris region

The Performing Arts experienced mixed developments during 2024. The positive growth in resources collected by the SACD for the benefit of authors must be considered alongside the very real and significant concerns of all professionals



## 2 DEFENDING, SUPPORTING AND ASSISTING AUTHORS

regarding the widespread disengagement of certain local authorities.

The case of the President of the Pays de la Loire region, Christelle Morançais, who cut her 2025 cultural budget by 73% while boasting about it, is noteworthy. Unfortunately, other regions followed suit, notably the Hérault *département*, which cut 100% of its non mandatory cultural spending.

Others, such as the Occitanie region, have fortunately confirmed that they will maintain their funding. Beyond the economic stakes for an already fragile sector, cuts to cultural budgets are also a democratic issue since culture often serves as the last bulwark against obscurantism. If culture is costly, what then is the price of ignorance?

The SACD also intervened with the Paris City Council following its decision to sharply cut (by 40%) the subsidy to the ASTP (Association for the Support of Private Theatre). This came at a time when the ASTP was working on a necessary overhaul of its statutes. Private theatre makes an essential contribution to the diversity of creative output, the emergence of young talent, and authors'

remuneration. It should therefore be considered objectively by all stakeholders, eschewing outdated and stereotypical views that continue to oppose public theatre and private theatre.

The Performing Arts must also be able to rely on a fully operational CNM (National Music Centre) now chaired by Jean Baptiste Gourdin. To fund this recently established public body, which previously had uncertain financing, the SACD campaigned vigorously for the creation of a streaming tax to provide it with a dedicated and dynamic resource. This has now been achieved, even if the revenue generated remains modest.

At the same time, the SACD advocated for the launch of two initiatives. In particular, it has called for a reform of the CNM's governance, favouring a leaner, more streamlined board of directors along the lines of the CNC. The SACD has also called for a rebalancing of support policies, which should more clearly benefit authors of music, musical theatre, and comedy. It is unacceptable that comedy authors, who contribute to the CNM's funding through the ticketing tax, receive no support in return.

Criticism of the *Pass Culture* scheme has grown steadily throughout the year. The Court of Auditors' report, like others before it, highlighted a scheme that is too costly – over €250 million per year – and that struggles to achieve its objective of promoting cultural access.

The SACD supported the Culture Minister in her efforts to reform the scheme and proposed three new directions to make the *Pass Culture* more effective: establish a minimum portion of the budget dedicated to the Performing Arts, which currently receive the least use of the Pass (less than 1% of ticket reservations via the app); strengthen the collective aspect of the Pass and increase resources for school teams to enable effective mediation, which is crucial for promoting cultural access; improve the app's algorithmic performance to enhance the geolocation of offers and increase the diversity of available options.



# 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.

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 on June 2020.

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.

## Funding of professional organisations by the SACD in 2024



## Efficient services

### The SACD keeps expanding

The success of the SACD's Maison des Auteurs, the first of its kind established in the 1980s, shows no sign of waning. In 2024, the SACD carried out major work to convert premises previously used for storing documents from the SACD Library into new workspaces for its author-members. As a result, six additional spaces opened in early March 2025. Demand remains strong, and the doubling of spaces in 2022 created a real surge in interest, with the number of authors using the facility increasing significantly alongside the expanded capacity.

The SACD's Maison des Auteurs offers over 1,000 m<sup>2</sup> of creative spaces available to SACD author-members at every stage of their projects, from writing to distribution. It features a welcoming café for working, holding meetings, cocktails, or consulting the press; a 72 seat auditorium for screenings, readings, conferences, debates, and press briefings; six meeting or coworking rooms; 23 individual offices; two filming studios of 33 m<sup>2</sup> and 17 m<sup>2</sup> for rehearsing, filming, recording, and producing; a post production suite for editing and colour grading; a podcast recording studio; three rehearsal rooms for theatre and dance; a dedicated creative residency space; areas for networking, meetings, and socialising; and even a garden, all exclusively for authors.

In Belgium, the MEDAA (European House of Authors) is also thriving. It occupies two adjoining buildings not far from the European institutions and

parliaments, and offers three types of spaces: a café, coworking areas, and private meeting rooms.

### The Pôle Auteurs

The Pôle Auteurs (Authors' Unit), located at the SACD headquarters in Paris, has welcomed authors on a walk-in basis every day since January 2023. Given that the SACD's contact channels have greatly diversified in recent years, a new organisational structure was required to handle all requests—whether digital, via video call, in person, through social media, or by phone.

The total number of requests or incoming calls reached 36,335 in 2024. Telephone remains the preferred mode of contact for authors, accounting for 66% of all contacts in 2024, followed by digital requests at 32%, with walk-in visits remaining very low (2%). A new telephone system has been deployed to improve the management and follow-up of calls.

### Legal advisory services and Reporting obligations

Legal advisory services were very active in 2024. Nearly 2,173 legal consultations were dispensed to authors in France (+13%), including 715 related to support requests on audiovisual contracts and 98 concerning recordings. In Belgium, demand for legal advice increased by 29%, reaching 516 consultations.

In France, the SACD supports authors in negotiating

their contracts to help them assign their rights under the most favourable conditions. Its involvement in contractual negotiations helps young authors protect their rights, ensures the availability of works, and promotes practices that safeguard authors. Regarding renegotiations, the SACD notably intervenes on behalf of estates of established authors.

Meanwhile, the Accounts and Reporting Service managed the accounts for around 5,000 film and audiovisual contracts in 2024.

### Tax advice

The SACD also offers its members consultations with a tax advisor to assist with their specific issues as authors, while simultaneously providing guidance directly to members on straightforward tax questions that do not require a specialist lawyer. In total, 160 authors received such guidance in 2024.

The **Social and Solidarity Advisory** services is covered in a dedicated section later in this report (see page 34).

## 2 DEFENDING, SUPPORTING AND ASSISTING AUTHORS

# The SACD in Belgium

At the start of 2024, significant progress was achieved, marking:

- Inalienable remuneration rights: The transposition of the 2022 directive introduced three new inalienable remuneration rights, thereby strengthening the protection of creators.
- The social and tax regime (WITA) is considered to be very open and protective, with an efficient and positive commission, in line with the European Parliament's resolution on the European status of artists. Ongoing monitoring of discussions within the Arts Labour Commission and continuous support for members has been provided.
- The increase in contribution rates from media and platforms (SMAD), observed both in France and the Netherlands, has contributed to better remuneration for creators.

However, political and judicial resistance soon emerged. An effective mobilisation of many cultural actors helped prevent the temporary abolition of the social protection regime for persons working in the arts (WITA) envisaged by a political faction.

The most delicate issue for the SACD in 2024, however, concerned Belgium. Several tech multinationals directly challenged the ambitious transposition of the Copyright Directive into Belgian law. Google, Spotify, Meta, Streamz, and Sony Music Entertainment Belgium filed appeals with the Constitutional Court to contest the inalienable remuneration rights and the legality and EU compliance of the various new contribution rates for SVOD platforms.

On the first point, the Belgian Constitutional Court chose to refer thirteen preliminary questions to the Court of Justice of the European Union (CJEU), thereby extending the matter to all European countries. In other words, the answers provided by the CJEU will apply across the EU.

On the second point, the challenge targets pre-financing obligations and stems from different sources: Netflix and Disney+ are contesting the French-speaking Belgian legislation, while Google and TikTok are challenging the Belgian-Flemish legislation, disputing the

proportionality of the obligations imposed on them.

More than ever, the crucial role of the UNESCO Convention for the Protection and Promotion of the Diversity of Cultural Expressions must be emphasised. The SACD has intervened in these cases to defend the legitimate interests of its members.

As regards the management of rights, the SACD has implemented the "mandate of authors," now covering all authors from this sister Society, whose importance continues to grow in Flanders.

The year 2024 was also marked by work done on the increasing impact of generative artificial intelligence tools and services across all areas of creation and distribution. The Belgian Committee began drafting an inter-professional ethical charter applicable to the publishing sector, which will serve as a model for audiovisual works and the performing arts.



## 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

---

In Canada, 2024 was marked by the centenary of the Copyright Act, set against the backdrop of the rapid rise of generative artificial intelligence, which poses numerous challenges and questions for creators in the cultural sector.

In an ever-changing environment, the SACD has taken part in debates on AI and contributed to federal and provincial government consultations on the infrastructure needed to manage cultural data within the framework shaped by AI. The new tools offered by AI for audiovisual creation raise many questions that will need to be debated collectively. The SACD will participate in these broader discussions and ensure that authors' rights are respected, that fair remuneration is guaranteed, and that human creativity and its diversity are consistently valued.

Federal legislative work continued in 2024, and while the centenary of the Copyright Act was celebrated, unfortunately, it did not provide an opportunity to correct the law and put an end to the disadvantages suffered by rights holders in the book and music sectors, as they have requested since the last amendments, which only benefited users.

Over the past year, the audiovisual situation has not improved. Contracts were renegotiated under conditions of declining revenues, budget cuts,

and significant uncertainty regarding the future of certain public and private broadcasters.

These negotiations involved two specialty channel groups, Bell Media and Corus, the digital platform Crave, and two linear channels, Noovo (Quebec) and TFO (Ontario).

Despite the difficult context, the audiovisual sector remained very active, reflected in increased activity across memberships, advice, and information provided to authors, agents, lawyers, and producers.

As a member of the Coalition for the Diversity of Cultural Expressions and its copyright and broadcasting committees, the SACD participated in all its Canadian activities and also sponsored an event at the centenary Copyright Colloquium held at the Parliament of Canada.

The Cultural Action Service offered authors, who have favoured them since their creation, workshops such as *Un Projet*, *Trois Feed-Back*, and *Pour la suite du monde*, which promote the sharing of experience between peers across generations. SACD Grants, several of whose supported projects have been produced, continue to be part of the direct support provided to creators across all repertoires. Various partnerships in audiovisual and performing arts that support Quebecois

creation and events highlighting Francophonie were all renewed. As a partner of the Cinémania Francophone Film Festival, the SACD in Canada also contributed this year to a roundtable on AI and cinema: new tools, creative challenges and legal limits - how to collaborate?

For this second edition, the SACD Screenwriting Award was presented to Florence Rochat and Jonathan Millet for their film *Les Fantômes*.

Revenues for audiovisual works remain stable.

In the Performing Arts sector, all stage disciplines recorded a decline in attendance, whereas in 2023 there had been a 5% increase compared with 2018. While 2024 revenues reached the usual annual average, the number of productions, both professional and amateur, declined.

## 2 DEFENDING, SUPPORTING AND ASSISTING AUTHORS

# Europe and Internationally

Europe has also been a priority area of action for the SACD, beyond the work undertaken on AI regulation. In particular, 2024 was a year of elections and the renewal of both the European Parliament and the European Commission. In the midst of an unfortunately lacklustre campaign, the SACD notably published a manifesto to set out its vision for Europe and to highlight the urgent needs of culture and creation.



### The French Coalition for Cultural Diversity

The SACD has maintained its commitments within the French Coalition for Cultural Diversity, chaired by Pascal Rogard and bringing together 47 professional organisations from the cultural sector, as well as within the European coalitions for cultural diversity. Here too, the European elections provided an opportunity to highlight the challenges of building a Europe of culture, through 10 questions addressed to the main candidates and parties. The coalitions have also kept sight of their core mission: to ensure regular monitoring of trade negotiations in order to prevent any challenge to the cultural exception – a risk heightened by Donald Trump’s return to power in the United States; to play a significant role in the work of the Conference of Parties to the UNESCO Convention on Cultural Diversity; and to begin preparing the celebrations for its 20th anniversary, with the aim of forging a link between the enduring principles that led to its adoption and today’s and tomorrow’s challenges. The cultural exception remains as relevant as ever, both in the age of AI and in the traditional cultural and creative economy.



### Society of Audiovisual Authors (SAA)

To counter attempts to undermine the European cultural model, the SACD has also continued to play an active role within the Society of Audiovisual Authors (SAA), of which Patrick Raude is Vice-President. The SAA works tirelessly to defend authors’ right to proportional remuneration across Europe and to promote collective management in the digital spheres. In 2024, it organised conferences on artificial intelligence to advocate for a development model that respects authors’ rights and encourages the negotiation of licences. It also carried out numerous political initiatives in support of proportional remuneration for authors in Europe, particularly in the context of discussions on the European Artificial Intelligence Regulation (AI Act). The SAA is also deeply committed to defending and promoting an ambitious European audiovisual policy. This is why it has also taken action in support of regulations adopted in Belgium to sustain European creation, which have been challenged in disputes brought by the GAFAM companies. The SAA fosters the sharing of experiences and the dissemination of best practices.



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

Within CISAC – which brings together 227 CMOs in 116 countries and whose Board Vice-Presidency was held by Patrick Raude – the new committee of audiovisual Society leaders, tasked with defining the international organisation’s strategic priorities for the audiovisual repertoire, addressed the creation of a support programme for emerging Societies. Its focus was on priority areas such as broader adoption of a right to proportional remuneration for screenwriters and directors at both international and national legislative levels, as well as on artificial intelligence (AI). On generative AI, CISAC published the first global study measuring the economic impact of AI on the music and audiovisual sectors. Finally, the SACD manages the international database of audiovisual works, IDA, on behalf of CISAC and all audiovisual Societies worldwide. With over 2.3 million works documented and 46 members, IDA is an essential tool for identifying foreign works and distributing rights internationally. The year 2024 was dedicated to integrating new members, stabilising the tool, and developing new features. All these developments aim to reduce costs and improve the management of international royalties.

# ACTIVITY AND MANAGEMENT REPORT

# Promotions and memberships 2024

## New Full Members and New Associate Full Members

The SACD now has 7,743 Associate Full Members (-3.2%).  
As of 1 January 2025, the number of Full Members stood at 12,760 (+1.8%).

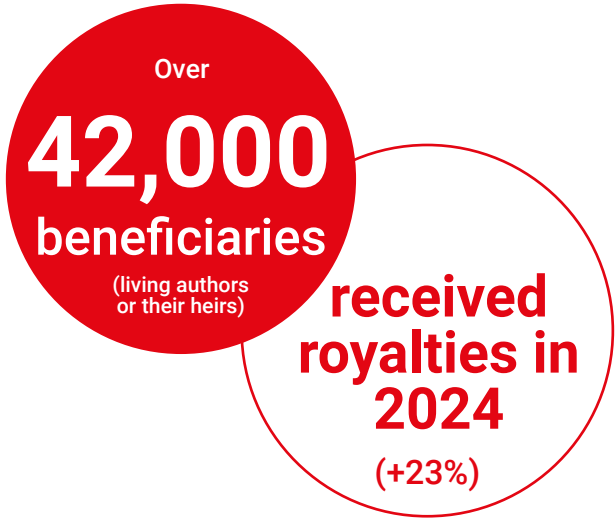




# Distribution of royalties to authors



Distributions rose to €268.4m in 2024, an increase of 14%. It should be noted that in 2023, the SACD made an accounting adjustment by including the first January distribution within that financial year, and so making a YoY comparison unfeasible. Without this change, 2023 distributions would have amounted to €248.9m, meaning that 2024 saw an increase of €19.5m (+7.8%).



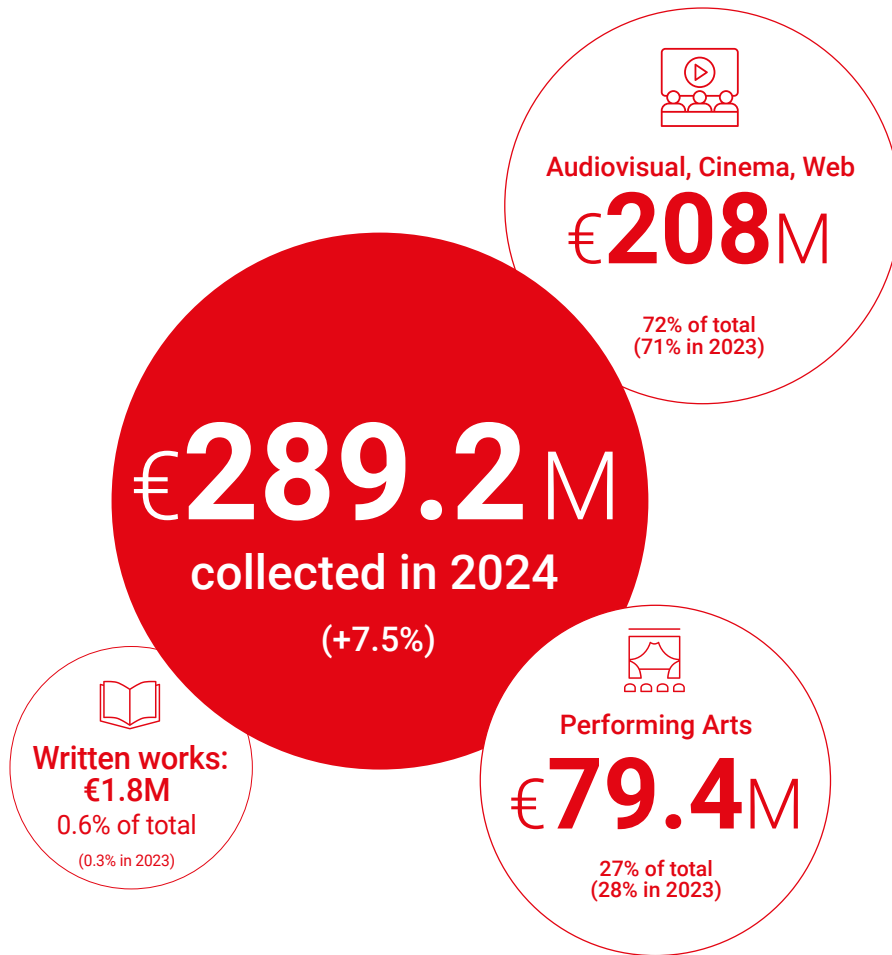
## Breakdown of revenues by repertoire

(in number of authors)

	Performing Arts*	Audiovisual Cinema, Web*	Multi-repertoire*	Total*	%
ABOVE €100,000	11	266	138	415	1.0%
FROM €50,000 TO €100,000	25	527	143	695	1.6%
FROM €10,000 TO €50,000	308	2,117	731	3,156	7.4%
LESS THAN €10,000	13,459	21,823	3,018	38,300	90.0%
TOTAL	13,803	24,733	4,030	42,566	100%

\*Authors or heirs receiving royalties.

# Collections in 2024



## Collections 2024 – Amount & Sources

(amounts in euros)

AUDIOVISUEL, CINÉMA, WEB		Change 2024/2023
France	171,858,342	+8.0%
Private copying levy	10,150,006	-0.7%
Standard contracts	159,727,699	+8.7%
Individual contracts	1,980,636	+5.2%
Direct-collection countries	18,307,129	+7.2%
Belgium	15,911,240	+8.4%
Canada	2,395,889	+0%
Abroad	17,837,150	+13.4%
<b>TOTAL</b>	<b>208,002,620</b>	<b>+8.4%</b>

PERFORMING ARTS		Change 2024/2023
France	68,924,174	+3.2%
Paris city and region	22,244,761	+3.0%
Outside Paris city and region	46,679,413	+3.3%
Direct-collection countries	4,309,742	+4.9%
Belgium	4,109,083	+5.6%
Canada	200,659	-7.2%
Outside France	6,125,721	+11.7%
<b>TOTAL</b>	<b>79,359,636</b>	<b>+3.9%</b>

WRITTEN WORKS		Change 2024/2023
Reprographic Rights Belgium	363,103	+118.8%
Reprographic Rights France	1,466,210	+130.3%
<b>TOTAL</b>	<b>1,829,313</b>	<b>+128%</b>

## A healthy and robust financial situation

After a **record year in 2023**, SACD collections reached an all-time high in 2024, at €289.2m, driven by growth in audiovisual, performing arts and literary rights, the latter benefiting from extensive claims work undertaken by the SACD.

In line with established practice, the SACD is therefore **reimbursing statutory deduction to authors, amounting to €5.2m** for 2024, following approval by the AGM. With this reimbursement, the average statutory deduction rate stands at 8.15%.

After taking into account this reimbursement of statutory deductions to authors, the SACD's **net result** for 2024 amounts to €0.3m.

**Distributions** rose to €268.4m in 2024, an increase of 14%. It should be noted that the SACD made an accounting adjustment by including the first January 2024 distribution within the current financial year, making the figures non-comparable with 2023. Without this change, 2023 distributions would have amounted to €248.9m, meaning that 2024 saw an increase of €19.5m (+7.8%).

**Collections** reached a record €289.2m in 2024, compared with €269.1m in 2023, an increase of €20.1m (+7.5%) thanks to growth across all repertoires. For the first time in SACD's history, Audiovisual collections surpassed the €200m threshold, reaching €208m (+€16.1m, +8.4%). This was driven by strong growth in Standard Contracts in France, the expansion of non-linear services, as

well as increases in receipts in Belgium (+€1.2m) and in countries where SACD does not operate directly (+€2.1m).

After a decline in 2023, collections from the Canal+ channel rose sharply by nearly €9m, thanks to the resolution of a dispute over the basis for calculating royalties and to new payment terms aligned with the accelerated timetable for royalties distributions.

Revenue from Orange also showed strong growth (+€2.7m), notably due to the resolution of a dispute. Private copying levies, meanwhile, fell slightly (−0.7%) to €10.15m.

Abroad, collections saw a further increase of 10%, reaching €36.1m.

In the Performing Arts, collections reached €79.4m in 2024, up from €76.4m in 2023 (+4%). Collections in France amounted to €68.9m in 2024 (+3.2%), with growth both in Paris (+3% to €22.2m) and in the regions (+3.3% to €46.7m). The post-COVID rebound in Performing Arts has been remarkable, with collections growing by over 15%.

In France, they accounted for nearly 87% of SACD's total Performing Arts collections. Abroad, collections also grew, both in countries where the SACD does not operate directly (+11.7%) and in French-speaking countries under direct SACD management (Belgium, Canada, Monaco) (+5%).

Performing Arts receipts outside France thus amounted to nearly €10.4m, representing 13% of total performing arts collections.

**Overall operating revenue**, after reimbursement of statutory deductions, increased by 7.1%, reaching €40.1m, driven by a 9% rise in rights-related income due to growth in Audiovisual and Performing Arts distributions.

**Financial revenue** came to almost €3.2m, thanks to matured investments and interest on cash invested in short-term SICAVs. Exceptional income, meanwhile, remained very low, at €0.05m.

**Operating expenses** grew by 2.5% (+ €1m) compared with 2023, due to higher personnel costs (+€1.2m, or +6.7%) reflecting the full-year impact of salary measures negotiated in 2023 amid very high inflation and the gradual return of staff to pre-COVID levels, as well as increases in purchases and external expenses: (+€0.1 or +0.8%) as well as taxes and levies (+€0.14m, or +15.6%). At the same time, provisions decreased by 53%.

In 2024, for the final year, the SACD benefited from COVID-related state aid for businesses, in return for its commitment not to implement a workforce reduction plan within three years of receiving the aid, amounting to €600k in 2024, as in 2022 and 2023.

### 3 ACTIVITY AND MANAGEMENT REPORT

**Other Operating Expenses** which include authors' social welfare expenses, including the *Aide Solidarité Retraité* (Supplementary Retirement Assistance) of €1.65m, cultural expenses and various other operating expenses remained essentially unchanged (+0.3 % or +€18k). It should be emphasised that this does not, in any way, constitute a supplementary pension scheme for the retired authors concerned. Indeed, on the one hand, such activity is prohibited for the SACD as a Collective Management Organisation, and on the other hand, no contributions have been deducted from authors' royalties for this purpose, unlike mandatory and supplementary pension schemes for authors. The *Aide Solidarité Retraité* forms part of the SACD's social policy for its members and is a scheme for which the SACD has no legal obligation towards its author-members: each year, its Board of Directors may decide to extend this scheme by allocating in advance a portion of that year's resources to fund the allowance for the following year.

Other social aid for authors, which includes, in particular, godchild allowances and personalised social assistance, amounted to €358k, compared with €319k in 2023 (+12%).

On the cultural activities side, expenses charged corresponded almost exactly to the amount of available resources, resulting in an overall budget that was virtually stable compared with 2023 (-0.2%).

Other operating expenses amounted to €201k, an increase of 30%, with the bulk of these costs consisting of various royalties, notably for software licences.

**Depreciation and amortisation** increased by 1.9% to €2.45m (compared with €2.4m in 2023). This growth is due to higher IT amortisation resulting from a major project related to the performance and security of online services. This increase was partly offset by the end of the amortisation period for IT equipment and the SACD studio creation works.

**Net financial income** came in at €3.1m as opposed to €1.9m in 2023 (+ €1.2m).

**Financial income** amounted to €3.2m in 2024, while financial expenses remained very low, at €71k.

The **average annual current cash position** increased significantly (+€9.3m / +6.4%) to €154m in 2024 (compared with nearly €144.7m in 2023), due to strong growth in audiovisual revenue in 2024 (+€16.1m / +8.4%), a portion of which will be distributed and paid to authors in 2025.

The Society's cash management took place in a context of falling interest rates and political uncertainties in France. In line with the general policy adopted by its AGM and Board of Directors, the SACD maintained a cautious risk profile.

**Exceptional revenue** was negative at -€1m in 2024, compared with a profit of €1.68m in 2023.

The sharp decline in exceptional income, which was modest at €54k in 2024, is due to the absence of any significant provision reversals during the year.

In light of these results, the SACD will, following approval by the AGM in June 2025, reimburse authors a historic amount of over €5.2m in statutory deductions for 2024, bringing the average statutory deduction rate back to 8.15%.

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

In 2024, the SACD continued its efforts to improve the performance of rights management in terms of efficiency, speed, transparency and cost. Providing better service to its authors at the most reasonable cost remains a constant objective for the organisation.

### Further fall in pending royalties

The major, ongoing initiative to reduce pending royalties (which are non-distributable royalties that cannot be paid to authors) continued to yield positive results, allowing the SACD to distribute collected royalties to authors as quickly as possible. After several years of significant declines, the amount of *pending* royalties fell again in 2024 by 4.9% to €15.3m, representing a decrease of over 50% over six years (from €32.4m in 2018).

The results of the teams' work on *pending* royalties are significant. To wit: 4.6% of distributable royalties were earmarked as *pending* in 2021, this rate fell to 3.8% in 2022, 3.3% in 2023, and, for the first time, dropped below 3% to 2.85% in 2024.

Royalties can be set to pending for a number of reasons: incomplete declarations, disputes between authors, authors in the process of joining the SACD, unresolved estates, missing documentation, or blocks on an author's account preventing payment. It is therefore necessary

to address the causes for the pending royalties, which requires action from the authors concerned. Through the dedicated digital service in their personal account, each author is informed of the amount and reason for their royalties being set to pending and can take steps to have them released.

### More automation of Audiovisual collective management

Returning to the theme of how royalties might be distributed faster and even more reliably, in 2024 the SACD continued its end-to-end automation plan for Audiovisual rights management, integrating several key components into a single information system, both in France and in Belgium.

In Audiovisual distributions, the performance and level of accuracy of the automatic recognition of works from broadcast declaration files were improved. Various updates were also implemented to enable management of the repertoire of the Dutch authors' society as of 1 January 2024.

Additionally, the IT teams, in agreement with several broadcasters, added the DDEX format to those recognised by our information system (Piment), allowing for shorter processing and integration times for certain broadcast data. Developments enabling the distribution of royalties from Facebook and Instagram were also completed.

In Audiovisual distributions, the SACD relies on actual broadcast and viewership data provided by channels and platforms to allocate royalties to authors. Significant improvements have been made in recent years regarding the timeliness of royalty distributions. However, the quality and speed of reporting from non-linear platforms of traditional audiovisual groups remain a real challenge, whereas digital platforms typically allow for much better data tracking.

### 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.

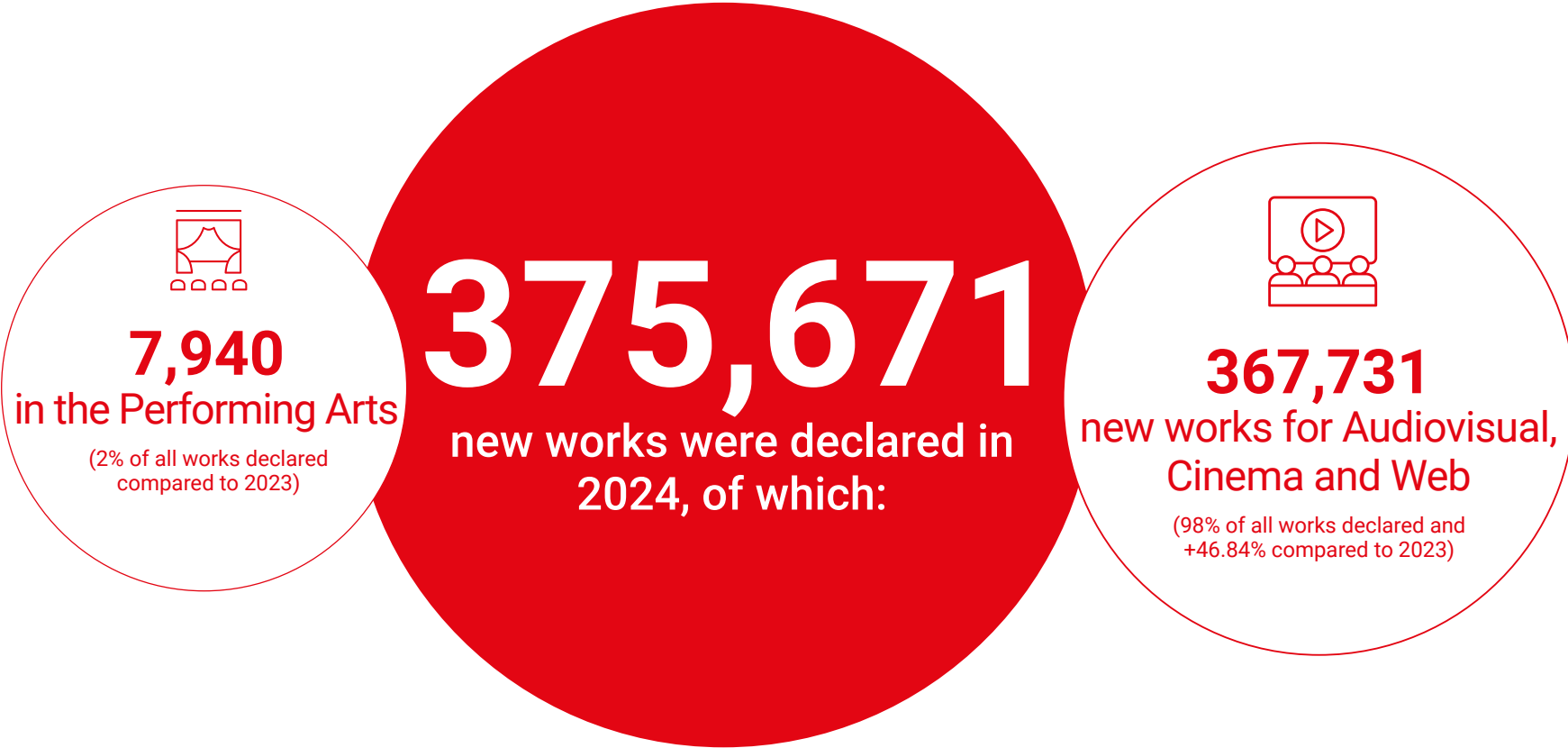
## Deductions on royalties for 2024

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)	5.5%
Videograms and phonograms	3%
<b>Written Works</b>	
Reprographic rights (Belgium)	3%
Reprographic rights (France) & Lending rights	3%

## 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.

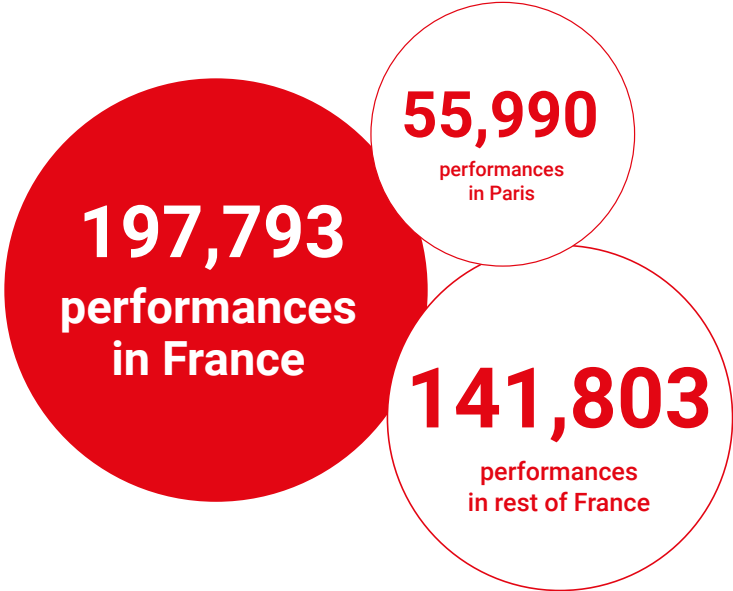
# Key figures for repertoire use





3 ACTIVITY AND MANAGEMENT REPORT

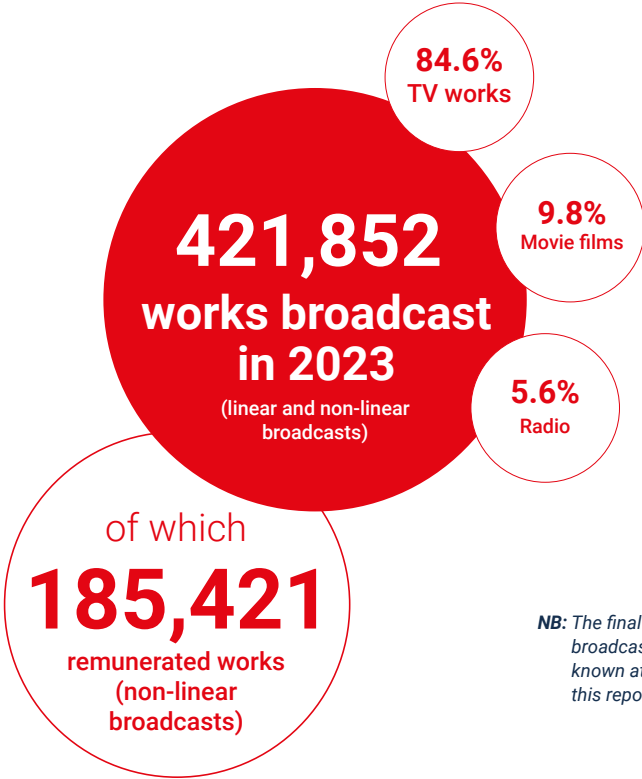
Performing Arts



Number of performances in Paris city	
Amateur	629
Professional	55,361
Private theatres	33,472
Unionised subsidised theatres	328
Non-unionised subsidised theatres	2,556
Independent companies and others	19,005
TOTAL	55,990

Number of performances in the Greater Paris Area and all over France	
Amateur	22,736
Professional	119,067
Private theatres	10,487
Unionised subsidised theatres	29,483
Non-unionised subsidised theatres	280
Independent companies and others	78,817
TOTAL	141,803

Audiovisual, Cinema, Web



NB: The final figures for audiovisual broadcasts for 2023 were not known at the time of printing of this report.

208,810

program hours (linear broadcasts)  
of which 96% Television (200,620 hours of programming)  
and 4% Radio (8,190 hours of programming).

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

### 3 ACTIVITY AND MANAGEMENT REPORT

## 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 2025 report continues the work of the Commission published in 2019 and focuses on the monitoring of provisions related to transparency and information obligations. It notes that the SACD fulfils all its obligations regarding information and transparency.

The report also makes two general recommendations applicable to all CMOs: one concerning the accessibility of websites for people with disabilities, and the other emphasising the need to ensure follow-up on all requests for information and disputes from beneficiaries.

*"The SACD already meets the recommendation on monitoring rights holders' requests for information and disputes. It will need to continue the improvements underway regarding the accessibility of its website", concludes the report.*

All these reports are available on the website of the Audit Committee (<https://www.ccomptes.fr/fr/institutions-associees/commission-de-contrrole-des-organismes-de-gestion-des-droits-dauteur>).

### Additional audits

Furthermore, in accordance with the provisions of the Intellectual Property Code, the SACD, like all CMOs, submits its annual accounts and related reports to the Ministry of Culture each year, and also presents – prior to their approval at the AGM – any proposed amendments to its statutes or its rules for collecting and distributing 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.

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, as well as for its advisory services, in France and Belgium.

The quality of service provided to authors and the rigour in managing their rights lie at the heart of the SACD's mission, and it is entirely appropriate that an organisation recognised such as AFNOR evaluates the SACD's performance each year.

The scope of the ISO 9001 certification has once again been expanded, now covering all professional activities and author relations in France and Belgium.

Based on the recommendations of the audit carried out in March 2025, AFNOR once again awarded The SACD ISO 9001 certification for the quality management system put in place to manage all its business processes and to welcome authors.

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.



### 3 ACTIVITY AND MANAGEMENT REPORT

## Corporate and Social Responsibility (CSR)

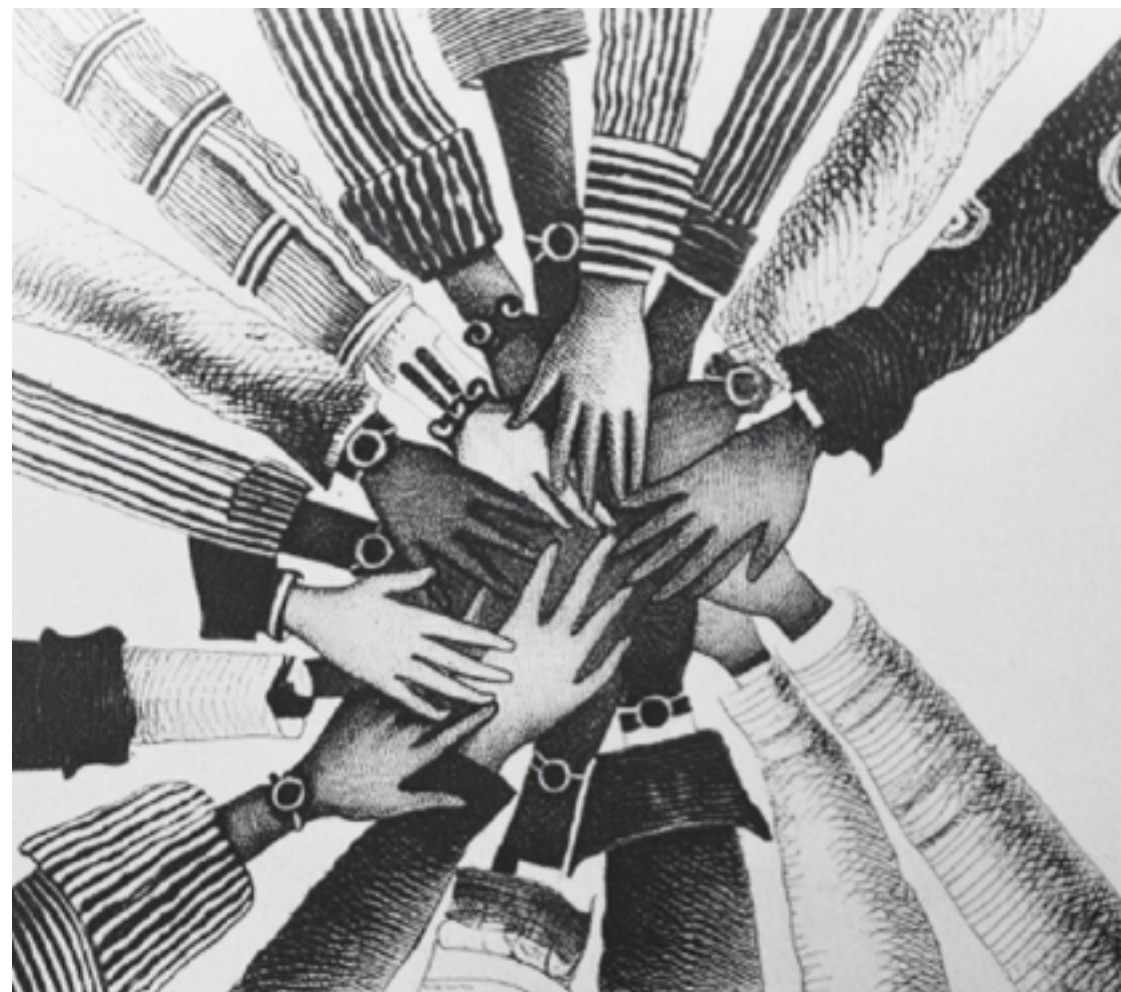
The SACD decided to expand its CSR policy in 2022. It launched a participative approach involving as many employees as possible to address all the themes of the ISO 26000 standard relating to CSR. In 2024, it continued to structure its initiatives in this direction, with notable progress on the environmental front.

An agreement on the sustainable mobility package was signed to encourage responsible travel, and investments were maintained in the energy renovation of buildings.

New initiatives were also introduced, including the installation of rainwater collection tanks for the upkeep of green spaces. The energy-saving plan continued to show positive results, enabling a steady reduction in consumption in both volume and value, already bringing the SACD closer to the target set by the Tertiary Decree for 2030 (-30%).

The annual carbon footprint assessment also highlighted the need to strengthen the management of our external service procurement in order to continue reducing our environmental impact.

Lastly, the SACD pursued its strategy of responsible investment, maintaining placements that comply with ESG (environmental, social and governance) criteria, in line with the decision of the Board of Directors in 2022. These efforts reflect the SACD's determination to fully embed social responsibility and environmental performance at the heart of its governance and operations. It should be recalled that in 2022 the SACD amended its asset manager's mandates so that investments are made exclusively in line with ESG (environmental, social and governance) criteria, as defined by the European Green Deal, in accordance with Article 8 of the EU SFDR Regulation



# SOCIAL AND SOLIDARITY ACTIONS

## Review of Measures 2024



### Social Action Committee

Ensuring that authors genuinely have access to their social rights is a priority for the SACD, yet it remains complex due to the very nature of authors' status in 2024, despite the significant progress achieved over the past two years.

After a difficult start following the transfer of responsibility for collecting authors' contributions to URSSAF (Body in charge of collecting Social Security contributions in France), reports of disputes or contentious cases fell sharply in 2024, as URSSAF demonstrated openness, flexibility and goodwill.

The SACD is also taking part in discussions on adjustments to the Active Solidarity Income (RSA) reform, to take into account the specific circumstances of authors, which differ from those of ordinary jobseekers.

Following action taken by authors, the 2024 Finance Act amended the tax framework, allowing authors to benefit from the exemption from the business property tax (CFE) from which they might otherwise have been excluded.

### Review of measures 2024

The SACD's Social Action Commission, made up of authors responsible for reviewing applications submitted by the Society's social worker, also approved support from the SACD or the Milliet Foundation for 58 authors in 2024, amounting to more than €129,000.

In addition to financial assistance, the SACD provides personalised social support (various administrative procedures, guidance towards statutory benefits, help in accessing appropriate healthcare, etc.).

It is through this commission that the Paul Milliet Foundation, which has its own resources, provides assistance to authors facing old age, illness, or, more broadly, any of life's difficulties. The SACD also grants allowances to its "godchildren"

(children of deceased authors) to financially support the continuation of their schooling and higher education. For the 2023–2024 academic year, these aids were provided to 23 children of deceased members, totalling €94,050.

In 2024, a total of 24 funeral allowances were paid, totalling €34,320.

The amount of *Aides de Solidarité Retraités* (Supplementary Retirement Assistance) and *Aides de Solidarité Veuvage* (supports for widows/widowers) paid in 2024 reached almost €1.6m. 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.

### Retirement support

As regards retirement support, the SACD has set up a dedicated advisory service staffed by a full-time employee who, in 2024, provided advice to 120 authors about the general retirement system.

In addition, consultations at the SACD enabled 53 authors to secure an appointment with an IRCEC retirement advisor.

## 4 SOCIAL AND SOLIDARITY ACTIONS

Still regarding retirement, authors have the option, if they wish, to regularise their pension contributions for periods during which their rights were subject to certain pre-deducted contributions but, due to not being aware that they needed to register with Agessa, they did not contribute to the old-age insurance scheme.

The deadline to submit this request to the *Caisse nationale d'assurance vieillesse* (French National Old-Age Insurance Fund) is 31 December 2027.

The SACD has supplemented this scheme with a mechanism to assist in the buy-back of outstanding contributions, under which it finances an amount of up to €6,000. In 2024, it paid over €79,000 to 18 authors, enabling them to increase the value of their retirement pension.



### The Paul-Milliet Foundation

In 2024, the Paul-Milliet Foundation approved 18 aids for a total amount of €40,902, i.e. an average amount of €2,272. 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)



### 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 2024, the SACD provided cultural action support to Auteurs Solidaires, enabling it to fund various initiatives carried out or launched during the year, including two regional *Raconte-moi ta vie!* events in and around the Paris region (Hauts-de-France and Île-de-France).

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

**FULLY  
COMMITTED  
TO CULTURAL  
DYNAMISM**



## 5 FULLY COMMITTED TO CULTURAL DYNAMISM

# Rules and governance of Cultural Action

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

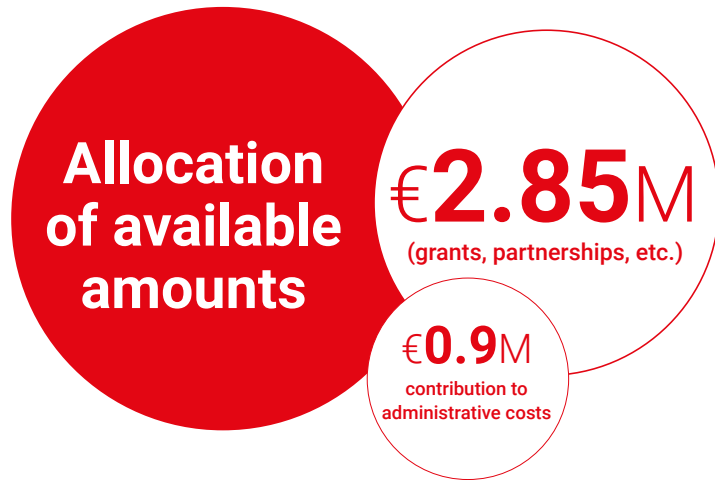
Society's annual budget for cultural action is prepared on the assumption that all resources allocated will be used during the year. Should this not be in fact the case (funds could not be distributed as planned during the

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 2024

Total Budget:  
€3.8M

5 FULLY COMMITTED TO CULTURAL DYNAMISM



Sources of funding of the Cultural Action Budget

Audiovisual private copying levy (art L321- 9 of the CPI)	1,840,473
Audio private copying levy (art L321- 9 of the CPI)	660,346
Audio digital private copying levy (art L321-9 of the CPI)	21,599
Written digital private copying levy (art L321-9 of the CPI)	56,442
Non-distributable royalties (art L321-9 of the CPI)	183,162
Public domain	881,267
Financial income	64,536
Carried forward	52,478
<b>Total</b>	<b>3,760,304</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 2024



New features 2024

In 2024, the SACD maintained its priorities on support for creation and dissemination, directed squarely at authors, with gross resources remaining virtually stable (-0.2%) at €3.76 million. The net resources of Cultural Action enabled, in 2024, the implementation of a total of 202 partnerships (festivals, schools, residencies, arts education programmes, funds and schemes, etc.), covering all disciplines in the Performing Arts (theatre, music, dance, circus, street arts) and the Audiovisual sector (cinema, television, animation, digital creation, radio).

The *Grandes Formes Théâtre* fund in conjunction with the Directorate General of Artistic Creation (DGCA): created in 2024 by the SACD and the Ministry of Culture, the purpose of the fund is to support the creation, production and dissemination of large-scale French-language theatrical works by living authors, staged for

## 5 FULLY COMMITTED TO CULTURAL DYNAMISM

the first time. Each project, whether a public or private production, may receive up to €15,000 in production support and a gross writing bonus of €6,000. In 2024, eleven production grants ranging from €9,000 to €13,500 were awarded, along with a writing bonus of €6,000 per winning project (14 authors supported).

The National Conference on Directing: the SACD supported the National Union of Directors (SNMS), which organised the National Conference on Directing from September 2024 to January 2025. It comprised eight sessions across the country (Lille, Strasbourg, Poitiers, Rennes, Paris, Marseille, Toulouse, Lyon) and a concluding session in Paris. The conference brought together key stakeholders from France's directing ecosystem, engaging them in workshop-debates on three major themes to which each director was asked to respond in very concrete terms: career path, process, and responsibility.

### Other actions 2024

The existing funds and schemes continued to yield their award-winners in 2024:

- **SACD/France Televisions Creation and Diversity Fund** (*Fonds SACD – France Televisions Création et Diversité*): 4 grants of €10,000 to write a pilot (8 authors). The 2 finalists were awarded an additional €80,000 per project to fund the writing of a complete season.
- **SACD Theatre Fund** (*Fonds SACD Théâtre*): 6 grants of €9,000 plus a writing grant of €2,500 per winning project (13 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*): 21 grants between €5,000 and €33,000.

- **Special Opera Fund** (*Guichet complémentaire SACD Opéra*): 3 grants from €17,800 to €25,000

- **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*): 5 grants for devised works (€2,380 to €7,380) with projects scheduled on partner-festivals (Chalon-sur-Saône, Aurillac, Cergy).

- **Trio(s) Dance the SACD–ONDA scheme**: in 2024, 8 programs and 8 choreographers were supported by the first iteration of this scheme, which supports and encourages better dissemination of dance. In addition, thanks to the launch of the *Emergence* (Emerging Talent) component, in partnership with the Caisse des Dépôts, an additional 6 programs and 6 choreographers were supported in 2024. The 2<sup>nd</sup> iteration saw the selection of 8 choreographers (3 supported by TRIO(S) and 5 by *Emergence* for 12 events held in 17 structures.

In the comedy sector, the SACD supported 20 comedy events and festivals across the country, at some of which a SACD New Talent Comedy Writing Award was presented directly to authors.

**Comedy Fund** (*Fonds SACD humour*): 21 grants from €2,000 to €6,000. **Avignon-Off Comedy Fund** (*Fonds SACD humour Avignon Off*): 4 grants of €2,500.

In **musical theatre**, the SACD, in partnership with France Musique, commissioned a new musical. A joint SACD–France Musique commission was entrusted to Olivier Solivères (author and director), working with Cyril Giroux (composer). Their work, *Accordons nos violons*, was performed by Pablo Cherrey-Iturralde and Anaïs Marais on the stage of Studio 104 in December 2024 and broadcast on France Musique.

### Actions in favour of training and artistic education

The SACD continued its support for schools contributing to the professional development of new authors: La CinéFabrique in Lyon, the *Conservatoire Européen d'Écriture Audiovisuelle* (CEEa), *La Résidence* (La Fémis), *La Poudrière*, and *Nouvelles Écritures*.

The SACD also provides support for initiatives aimed at accompanying authors who already have experience, such as residencies (Le C.L.O.S. Residency – FifiB (Bordeaux International Independent Film Festival), La Fémis Residency, Frames Residency, Francophone Writing Residency in La Rochelle, La Ruche Residency, La Nef Residency, etc.).

## 5 FULLY COMMITTED TO CULTURAL DYNAMISM

Pursuing the same goal, the *Atelier Grand Nord* in Quebec, supported by the SACD, organises workshops and exchanges on screenwriting, bringing together 14 screenwriters and 8 consulting authors from the French-speaking community.

### Actions in Support of Arts Education.

Actions in support of arts education remain a key focus of the SACD's cultural initiatives in 2024, with several flagship programmes funded and/or co-funded to extend their reach.

The supported operations and programmes are numerous: La Ruche, Quinzaine en Actions, *Parcours d'auteurs* at the Autumn Festival, La FEMIS Residency programme, *Talents en Court*, as well as the 1<sup>st</sup> June celebration of youth theatre writing / *Avignon Enfants à l'honneur* by Assitej France, and *KO des mots*. The SACD's cultural initiatives have facilitated the hosting and support of authors benefiting from these schemes across numerous festivals and professional events within its network of partners.

The SACD also funds the *Raconte-moi ta vie!* initiative through the *Auteurs Solidaires* endowment fund, which implements it in areas that are often rural and always aimed at young people with limited access to traditional cultural channels. In 2024, the programme was carried out in around ten classrooms across institutions in Hauts-de-France and Île-de-France. Local operators in Nouvelle-Aquitaine and Auvergne-Rhône-Alpes temporarily suspended the initiative due to internal organisational issues.

Still within the school environment, the *Un*

*Artiste à l'École* programme (initiated by the SACD) continued its journey with a 12th edition in 2024. Each year, around thirty authors and artists – including screenwriters, filmmakers, directors of fiction, TV series, documentaries and animated films, as well as actors, writers, journalists, composers, producers and publishers, photographers, visual artists, illustrators, and comic book authors – are invited to return to the primary schools, middle schools, and/or high schools they once attended.

### International Cultural Initiatives

A new support, introduced in 2024 through the Sawa programme, consists of a call for projects for residencies in France for Palestinian artists. Run by ONDA (the National Office for Artistic Diffusion) and the Institut Français.

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 SACD also spearheaded Boulevard des Séries, supported by Villa Albertine, the Centre National du Cinéma et de l'Image Animée (CNC), the SACD, and the Writers Guild Foundation. Although there was no edition in 2024, the 2025 edition begins in early March. The programme, Boulevard des Séries – la Fabrique, aims to support authors in developing French series projects with high international potential by hosting them for three weeks in Los Angeles, a major hub of audiovisual

and cinematic creation. The support is tailored and conducted in English, provided by renowned authors and showrunners, script specialists, public speaking coaches, agents, and professionals in production, distribution, and regulatory affairs. Additionally, each resident author is paired with a Hollywood mentor with whom they work one-on-one to develop their project.

Support was also renewed for the *Sounds of New York* programme. Launched in 2021, it allows 7 French authors to explore the American podcast ecosystem and meet key industry players based in New York. The initiative aims to support the development of French podcasts through a programme dedicated to author-creators and French directors who have completed at least one audio project.

## 5 FULLY COMMITTED TO CULTURAL DYNAMISM

## The Beaumarchais–SACD Association

In 2024, the Beaumarchais-SACD Association benefited from a slight increase in its budgetary resources thanks to a grant from SACD amounting to a total of €492,750 (+8% compared with 2023), a sign of renewed confidence in Beaumarchais's mission to support new talent. These additional resources enabled the association to carry out its various scriptwriting support committees under the best possible conditions, in the face of an overall rise in the number of applications received (a doubling in dance, +25% in short film, +20% in theatre, etc.).

The success and distinct character of the Beaumarchais writing grants have indeed continued to strengthen year after year: valued both for their focus on emerging talent and for their very open criteria, the association also benefits from the increased visibility provided by its new website and its application alert tools, which are widely used by aspiring applicants.

Thus, following a highly selective process among 2,116 projects received across all disciplines (a record for the association), 72 grants – benefiting around one hundred authors and amounting to a total of approximately €331,000 – were awarded through the eleven committees held in 2024. These committees drew on the involvement of around fifteen paid readers and more than 60 volunteer professional jury members from all disciplines.

As for project support, while many productions were once again able to receive backing this year

at the stage of bringing award-winning projects to life – particularly in short film – a significant proportion of Performing Arts projects faced challenges with distribution. Increasingly common in a sector weakened both by the drying up of certain resources and by successive political uncertainties, these limited distributions – with a very small number of performances – have restricted, delayed, and in some cases entirely prevented the completion of the creations.

Nonetheless, 34 projects were able to benefit from additional support provided by Beaumarchais following a writing grant, for a total allocation of more than €102,000.

In the Performing Arts, two award-winning projects stood out at the Impatience Festival – which champions innovative stage approaches and aims to showcase those inventing the theatre of tomorrow: the Jury Prize went to *Sans faire de bruit* by Tal Reveuny and Louve Reiniche-Larroche, while the Audience Prize was awarded to *La Trouée*, a rural road trip by Cécile Morelle. In addition, seven award-winning projects were programmed or presented in readings as part of the 2024 Avignon Festival.

In the Audiovisual field, alongside the theatrical release of several grant-supported feature films and the screening of *La Mer au loin* by Saïd Hamich at the Cannes Critics' Week, particular highlights included the 2024 César for Best Animated Short Film awarded to *Été 96* by Mathilde Bédouet,

and the broadcast on France TV and Okoo of the children's series *Les Gardes Chimères* by Marie Manand.

Lastly, 2024 saw the organisation of an event specifically dedicated to Beaumarchais grant recipients from the 2023 and 2024 committees: the *Journée des Boursiers* brought together around one hundred authors from the Performing Arts and the Audiovisual sector. Gathered around Beaumarchais president Régine Chopinot, they were able to benefit from an information session on SACD and its services, followed by a convivial afternoon tea designed to encourage meetings and exchanges between grant recipients across all discipline.



# APPENDICES

## 6 APPENDICES

## Collections &amp; Distributions of Royalties

## 2024 Collections (net of VAT)

(rounded off to nearest euro)

	COLLECTIONS		SACD DEDUCTIONS / COLLECTIONS			
	Royalties collected	Change 2024/2023	CCSA*	Specific Deduction	SACD Deduction	Royalties to distribute
<b>PERFORMING ARTS</b>	<b>79,359,636</b>	<b>3.9%</b>	<b>9,265,113</b>			<b>70,094,523</b>
France	68,924,174	3.2%	9,027,773			59,896,402
Paris	22,244,761	3.0%	2,026,018			20,218,743
Regions	46,679,413	3.3%	7,001,755			39,677,658
Direct Collection Countries	4,309,742	4.9%	237,341			4,072,401
Belgium**	4,109,083	56%	237,341			3,871,742
Canada	200,659	-7.2%	0			200,659
Foreign countries	6,125,721	11.7%	0			6,125,721
Graphic publishing	0	-100%	0			0
<b>AUDIOVISUAL, CINEMA WEB</b>	<b>208,002,620</b>	<b>8.4%</b>				<b>208,002,620</b>
France	171,858,342	8.0%				171,858,342
Private copying	10,150,006	-0.7%				10,150,006
Standard Contracts	159,727,699	8.7%				159,727,699
Individual Contracts	1,980,636	5.2%				1,980,636
Direct Collection Countries	18,307,129	7.2%				18,307,129
Belgium**	15,911,240	8.4%				15,911,240
Canada	2,395,889	0.0%				2,395,889
Foreign countries	17,837,150	13.4%				17,837,150
<b>WRITTEN WORKS</b>	<b>1,829,313</b>	<b>127.9%</b>				<b>1,829,313</b>
Publishing rights France	1,466,210	130.3%				1,466,210
Publishing rights Belgium	363,103	118.8%				363,103
<b>GRAND TOTAL</b>	<b>289,191,569</b>	<b>7.5%</b>	<b>9,265,113</b>			<b>279,926,456</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.

(amounts expressed in €uro)

## Itemised distribution of royalties 2024

(rounded off to nearest euro)

	DISTRIBUTIONS		SACD DEDUCTIONS / DISTRIBUTIONS		
	Royalties distributed	Change 2024/2023	Specific Deduction	SACD Deduction	Net Royalties to distribute
<b>PERFORMING ARTS</b>	<b>71,388,408</b>	<b>9.2%</b>	<b>338,126</b>	<b>5,039,573</b>	<b>66,010,708</b>
France	60,508,093	8.1%	289,931	4,373,492	55,844,670
Paris	20,512,295	8.2%	96,653	1,201,499	19,214,143
Regions	39,995,799	8.0%	193,278	3,171,994	36,630,527
Direct Collection Countries	4,949,218	19.2%	20,342	331,477	4,597,400
Belgium*	4,756,265	20.3%	19,443	309,039	4,427,782
Canada	192,953	-2.7%	898	22,438	169,617
Foreign countries	5,931,095	12.5%	27,854	334,604	5,568,638
Graphic publishing	1	-71.3%	0	0	1
<b>AUDIOVISUAL, CINEMA, WEB</b>	<b>196,373,896</b>	<b>16.4%</b>	<b>925,614</b>	<b>15,561,799</b>	<b>179,886,483</b>
France	167,857,081	14.7%	799,244	13,844,580	153,213,257
Private copying	7,061,914	-8.2%	34,190	612,783	6,414,941
Standard Contracts	158,902,560	16.2%	764,710	13,062,783	145,075,066
Individual Contracts	1,892,608	4.3%	344	169,013	1,723,251
Direct Collection Countries	15,263,751	18.2%	62,451	1,120,467	14,080,833
Belgium*	12,887,992	22.5%	50,593	908,368	11,929,031
Canada	2,375,759	-0.7%	11,858	212,099	2,151,802
Foreign countries	13,253,064	40.7%	63,919	596,753	12,592,393
<b>WRITTEN WORKS</b>	<b>602,718</b>	<b>-45.9%</b>	<b>1,870</b>	<b>14,243</b>	<b>586,605</b>
Reprographic rights France	369,246	-58.5%	702	7,936	360,608
Reprographic rights Belgium	233,472	4.3%	1168	6,307	225,998
<b>GRAND TOTAL</b>	<b>268,365,022</b>	<b>14.1%</b>	<b>1,265,610</b>	<b>20,615,615</b>	<b>246,483,796</b>

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

(amounts expressed in €uro)



## 6 APPENDICES

# Profit & Loss statement 2024

EXPENSES	2024		2023	
<b>I – OPERATING COSTS</b>		<b>40,812,389</b>		<b>39,813,805</b>
A - PURCHASES & EXTERNAL EXPENSES		11,191,381		11,099,624
B - TAXES		1,061,252		918,316
C – PERSONNEL		19,743,902		18,499,652
Salaries		12,493,316		11,830,797
Social contributions		4,570,798		4,128,458
Miscellaneous expenses		683,167		685,270
Brussels Delegation		1,996,620		1,855,127
<b>D – OTHER OPERATING COSTS</b>		<b>5,915,448</b>		<b>5,897,206</b>
a) Authors social action		1,954,343		1,973,833
- Supplementary benefits allowances		1,596,202		1,654,733
- Other social expenses		358,140		319,100
b) Cultural action expenses		3,760,467		3,769,000
- allocated from statutory resources		2,862,293		3,320,627
- allocated from voluntary resources		898,174		448,373
c) Other operating costs		200,638		154,372
<b>E – DEPRECIATION &amp; AMORTISATION</b>		<b>2,445,567</b>		<b>2,400,126</b>
<b>F – PROVISIONS</b>		<b>454,840</b>		<b>998,880</b>
<b>II – FINANCIAL COSTS</b>		<b>51,270</b>		<b>51,270</b>
Bank interest		0		0
Currency exchange losses		1,231		10,010
Miscellaneous financial costs		0		0
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		0		4,889
Share of financial products related to cultural action		69,385		36,822
<b>III - EXCEPTIONAL EXPENSES</b>		<b>1,081,365</b>		<b>1,773,923</b>
<b>IV – PROFIT SHARING</b>		<b>1.051,101</b>		<b>989,846</b>
<b>TOTAL EXPENSES (I + II + III + IV)</b>		<b>43,015,472</b>		<b>42,629,294</b>
<b>PROFIT (LOSS) FOR THE PERIOD</b>		<b>275,383</b>		<b>241,196</b>
<b>GRAND TOTAL</b>		<b>43,290,855</b>		<b>42,879,489</b>

Total P&amp;L with euro cents

43,290,854.96

42,870,489.45

### NB:

The figures shown in the accounts below are taken from the company's general accounting records and automatically rounded up to the nearest euro. Applying this rounding rule may result in differences of €1 to €2 in the calculation of overall or intermediate totals, which are therefore to be regarded as normal.

RESOURCES	2024		2023	
<b>I – OPERATING REVENUE</b>		<b>40,068,705</b>		<b>37,428,253</b>
A- RECOVERY & RE-BILLING OF EXPENSES		910,467		919,000
Recovery of cultural action Operating costs		910,467		919,000
<b>B - DEDUCTIONS ON ROYALTIES</b>		<b>27,865,254</b>		<b>25,564,744</b>
Deductions on royalties from the performing arts		5,377,699		5,058,536
Deductions on royalties from the audiovisual sectors		16,487,413		14,726,919
Deductions on royalties from written works (copy)		16,113		14,831
Deductions on royalties from other sources		0		0
Deductions on miscellaneous collections		5,984,029		5,764,458
<b>C - OTHER OPERATING REVENUE</b>		<b>10,959,461</b>		<b>10,705,047</b>
a) Revenue from daily administration		1,948,854		1,786,762
b) Miscellaneous revenue		5,250,140		5,149,284
- Revenue allocated to supplementary benefits (ring-fenced)		1,596,202		1,654,733
- Other revenue		3,653,937		3,494,551
c) Cultural Action revenue		3,760,467		3,769,000
- Statutory portion		2,862,293		3,320,627
- Statutory portion		898,174		448,373
<b>D - REVERSALS OF PROVISIONS</b>		<b>333,523</b>		<b>239,462</b>
<b>II - FINANCIAL REVENUE</b>		<b>3,167,597</b>		<b>1,987,554</b>
Interest on Loans		342		295
Revenue from receivables		7,500		194,488
Revenue from securities		1,562,012		378,516
Foreign exchange gains		3,510		4,852
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		1,577,104		1,409,402
Reversal of provisions for depreciation on equity securities and related		0		0
Reversal of provisions for financial costs		17,129		0
<b>III - EXCEPTIONAL RESOURCES</b>		<b>54,553</b>		<b>3,454,683</b>
<b>GRAND TOTAL (I+II+III)</b>		<b>43,290,855</b>		<b>42,870,489</b>

Total P&amp;L with euro cents:

43,290,855.96

42,870,489.45

## 6 APPENDICES

# Balance Sheet as of 31 December 2024

Assets	As of 31 December 2024			2023
	Gross Value	Dep./Impairment or provision	Net Value	Net Value
<b>INTANGIBLE FIXED ASSETS</b>	<b>18,750,629</b>	<b>15,185,754</b>	<b>3,564,875</b>	<b>2,302,119</b>
Software Licenses	18,647,629	15,185,754	3,461,875	2,199,119
Goodwill	103,000	0	103,000	103,000
<b>TANGIBLE FIXED ASSETS</b>	<b>39,134,956</b>	<b>19,894,689</b>	<b>19,240,267</b>	<b>19,565,969</b>
Buildings:				
a) Land	3,552,555	0	3,552,555	3,552,555
b) Plantations	24,423	23,405	1,018	1,521
c) Landscaping and maintenance	329,307	61,377	267,929	268,396
d) Buildings	11,875,008	3,908,116	7,966,891	8,183,752
e) Façade	3,709,213	1,691,053	2,018,160	2,108,563
f) Buildings facilities	7,780,731	4,261,650	3,519,081	3,186,686
g) Offices facilities	4,722,083	3,550,805	1,171,278	1,392,844
h) Technical facilities	2,436,853	2,251,936	184,917	291,291
Other tangible fixed assets:				
a) Transport equipment	166,761	96,541	70,220	97,123
b) Computer equipment	2,763,486	2,423,387	340,099	278,019
c) Office equipment	532,548	451,757	80,791	99,750
d) Office furniture	1,203,596	1,136,269	67,328	105,158
e) Other tangible goods	38,392	38,392	0	310
<b>FIXED ASSETS UNDER PROCUREMENT</b>	<b>184,407</b>	<b>0</b>	<b>184,407</b>	<b>1,294,934</b>
<b>FINANCIAL ASSETS</b>	<b>6,603,696</b>	<b>4,889</b>	<b>6,598,807</b>	<b>6,490,357</b>
Equities and securities	2,754,158	0	2,754,158	2,266,920
Receivables from securities	2,916,751	0	2,916,751	3,314,084
Loans	922,210	4,889	917,321	898,777
Deposits and sureties	10,576	0	10,576	10,576
<b>TOTAL I - FIXED ASSETS</b>	<b>64,673,687</b>	<b>35,085,332</b>	<b>29,588,356</b>	<b>29,653,380</b>
<b>LIABILITIES AND DEBTS</b>	<b>63,626,868</b>	<b>299,151</b>	<b>63,327,717</b>	<b>58,826,896</b>
Receivables from Authors	2,044,390	299,151	1,745,240	1,624,986
Advanced payments on account payables	0		0	0
Receivables from customers	54,547,073		54,547,073	52,633,010
Personnel	11,001		11,001	8,500
Receivables from State & Social organisations	639,121		639,121	400,656
Receivables from professional institutions	0		0	0
Other accounts receivables	6,385,283	0	6,385,283	4,159,744
<b>SECURITIES</b>	<b>118,198,221</b>	<b>0</b>	<b>118,198,221</b>	<b>91,627,269</b>
UCITS ("monetary")	58,751,044		58,751,044	32,180,042
UCITS ("diversified"); - FCP SACD investment	31,001,596		31,001,596	30,800,735
- Other diversified short term securities	28,445,581		28,445,581	28,445,581
UCITS ("stock")	0		0	0
Equity shareholdings	0		0	50
Shares on deposit	0		0	200,861
<b>TERM DEPOSITS AND NEGOTIABLE CREDIT INSTRUMENTS</b>	<b>63,958,650</b>	<b>0</b>	<b>63,958,650</b>	<b>68,008,674</b>
<b>AVAILABLE CASH FUNDS</b>	<b>6,773,823</b>		<b>6,773,823</b>	<b>8,371,512</b>
<b>TOTAL II - CURRENT ASSETS</b>	<b>252,557,562</b>	<b>299,151</b>	<b>252,258,411</b>	<b>226,834,351</b>
Prepaid expenses	945,600		945,600	658,159
Deferred charges	0		0	0
<b>TOTAL III - ADJUSTMENT ACCOUNT</b>	<b>945,600</b>	<b>0</b>	<b>945,600</b>	<b>658,159</b>
<b>GRAND TOTAL (I+ II+ III)</b>	<b>318,176,850</b>	<b>35,384,483</b>	<b>282,792,367</b>	<b>257,145,890</b>
Total Balance Sheet with euro cents				282,792,367.03
				257,145,890.28

LIABILITIES	As of 31 December 2024		31 December 2023	
<b>SHARE CAPITAL</b>		<b>2,608,659</b>		<b>2,494,502</b>
<b>BALANCE CARRIED FORWARD</b>		<b>4,504,465</b>		<b>4,263,269</b>
<b>PROFIT/(LOSS)</b>		<b>275,383</b>		<b>241,196</b>
<b>TOTAL I - EQUITY</b>		<b>7,388,508</b>		<b>6,998,967</b>
<b>PROVISIONS FOR SOCIAL COMMITMENTS</b>		<b>5,680,371</b>		<b>5,741,780</b>
Provision for staff pensions	475,393		642,407	
Provision for work awards	207,274		208,759	
Provision for retirement allowances	4,997,704		4,890,614	
<b>PROVISIONS FOR LEGAL COSTS</b>		<b>3,822,950</b>		<b>2,617,660</b>
<b>PROVISIONS FOR SOCIAL ACTION</b>		<b>1,617,634</b>		<b>971,691</b>
<b>TOTAL II - PROVISIONS</b>		<b>11,120,955</b>		<b>9,331,131</b>
<b>ACCOUNTS PAYABLE</b>		<b>264,202,855</b>		<b>240,686,740</b>
Received deposits and guarantees	20,235		22,644	
Loans and bank loans	0		0	
Suppliers and related	3,962,298		2,842,883	
Personnel costs	3,073,706		2,918,217	
State and social organisations	17,619,391		17,861,553	
Other Accounts payable	2,172,471		2,304,888	
Accounts payable to authors	24,872,590		23,156,169	
Additional amounts payable to authors	2,264,534		2,280,210	
Accounts payable to Professional institutions	570,304		636,804	
Audiovisual sector royalties to be distributed	138,877,886		122,445,824	
Performing Arts royalties to be distributed	6,408,150		5,989,751	
Royalties from written works (France) to be distributed	1,722,124		0	
Private copying – "Authors portion" to be allocated	6,110,022		5,548,540	
Private copying – "Cultural action portion"	2,512,528		2,588,758	
Royalties France (Audiovisual & Performing Arts), Billed to be collected	26,399,135		21,728,747	
Royalties Belgium (Audiovisual & Performing Arts), Billed to be collected:				
- Audiovisual	26,518,903		29,464,625	
- Performing arts	987,626		897,127	
- Reprographics, loans...	110,952		0	
<b>TOTAL III - DETTES</b>		<b>264,202,855</b>		<b>240,686,740</b>
<b>PRODUITS CONSTATÉS D'AVANCE</b>		<b>80,049</b>		<b>129,053</b>
<b>TOTAL IV - COMPTES DE RÉGULARISATION</b>		<b>80,049</b>		<b>129,053</b>
<b>TOTAL GÉNÉRAL (I+II+III+IV)</b>		<b>282,792,367</b>		<b>257,145,890</b>
Total du bilan avec les centimes :		282,792,367.03	257,145,890.28	

## 6 APPENDICES

# Organisations supported for three consecutive years (2022 to 2024 inclusive)

## Audiovisual, Cinema, Web

### Television

**Association du Festival International des séries de Lille Hauts-de-France**

*Festival Séries Mania / Séries Mania Forum*

**Association du Festival de la Fiction**

*Festival de la Fiction / Résidence des écritures francophones de la Rochelle*

**Kandimari**

*Labo des créateurs / Série Series*

**U2R (Union des réalisatrices et réalisateurs)**

*Interviews with fiction directors and scriptwriters*

### Cinema

**ARP (Société des Auteurs-Réalisateurs-Producteurs)**

*Coopération SACD - ARP*

**ASOCIATIA CINEMASCOPI**

*The Cannes Film Festival in Bucarest*

**Association du Cinéma Indépendant pour sa Diffusion (ACID)**

*Actions carried out in support of independent film authors*

*One filmmaker, one cinema*

**Association Premiers Plans**

*Premiers Plans Festival*

**Gindou Cinéma**

*Résidence La Ruche*

**Institut Lumière**

*Festival Lumière / Institut Lumière*

**La Quinzaine des Cinéastes (The Directors' Fortnight)**

*La Quinzaine des Cinéastes / La Quinzaine en actions / La Quinzaine en Salle*

**La Société de Développement des Entreprises Culturelles (SODEC)**

*Atelier grand Nord*

**Le Extra-Muros - Festival Cinébanlieue**

*Cinébanlieue Festival*

**Rouge Editions**

*Festival Sœurs Jumelles*

**Sauve qui peut le court-métrage**

*Clermont-Ferrand International Short Film Festival*

**Syndicat Français de la Critique de Cinéma**

*La semaine de la critique / Next Step Residency*

### Radio

**Association Longueur d'Ondes**

*Longueurs d'ondes*

**France Médias Monde**

*Ça va, ça va le monde ! RFI Avignon*

**Les Ecouteurs**

*Paris Podcast Festival*

**Radio France**

*Fonds Podcasts Originaux / Opération Festival d'Avignon / Opérations diversité / 42° RUE*

**Villa Albertine**

*Sounds of NYC*

### Animation

**Association Française du Cinéma d'Animation (AFCA)**

*Rennes Animation Festival*

**AGRAF**

*Rencontres auteurs littéraires, graphiques et réalisateurs*

**La Cité de l'image en mouvement d'Annecy (CITIA)**

*Annecy Animation Film Festival*

**La Poudrière**

*Training activities + Ciclic + Support program for authors during professional events*

**Les Nouvelles Ecritures pour le Film d'Animation (La Nef)**

*Internation Residency for Animation Film Scripts / Les chemins de la création /*

*Grand Atelier d'Animation*

**Télévision Française 1**

*Concours TFOU d'animation*

### Digital works

**IMAGO Production**

*Marseille Webfest*

**La Boîte**

*Frames Festival / Frames Residency*

### Cross-disciplinary

**CNC**

*Fonds pour la Jeune Création francophone (fund for emerging cinema films in French-speaking countries)*

**Conservatoire Européen des Ecritures Audiovisuelles (CEEAA)**

*(European Conservatory of Audiovisual Writing) School teaching activities +*

*Participation in the financing of school fees of students in difficulty*

**Guilde des Scénaristes**

*Rencontre des scénaristes*

**La CinéFabrique**

*La CinéFabrique*

**LA FEMIS (École Nationale Supérieure des Métiers de l'Image et du Son)**

*La Résidence*

**Les ami-e-s du Comedy Club**

*Talents en court*

**Un Artiste à l'École**

*Un Artiste à l'École*

**Valence Scénario**

*Festival International des Scénaristes et des Compositeurs*

## Performing Arts

### Théâtre

**Artcena**

*Réseau Contxtto / Belles heures des auteurs Avignon*

**Association Jean Vilar**

*Festival côté livres - Conversations à la Maison Jean Vilar*

**Association Les Molières**

*Nuit des Molières*

**Association pour le Soutien du Théâtre privé (ASTP)**

*Private Theatre Support Fund*

**Avignon Festival & Compagnies**

*Festival Off d'Avignon / Fonds Emergence Création Festival Off / Constellations / Place des auteurs - AF&C*

**CIRCA - La Chartreuse**

*Author residencies La Chartreuse*

**Ecrivains Associés du Théâtre**

*Rencontre des auteurs de théâtre*

**JMD PRODUCTION**

*Festival d'Humour de Paris / Paroles Citoyennes*

**Le Centquatre - Paris**

*Impatience Festival*

**Les Francophonies – Des écritures à la scène**

*Francophonies en Limousin : zébrures de printemps et zébrures d'automne*

**Scène Indépendante**

*Forum et Actions Festival d'Avignon*

**Scène(s) d'enfance et d'ailleurs - Assitej France**

*1<sup>er</sup> juin des écritures / Avignon Enfants à l'honneur*

**Théâtre du Balcon**

*Le Souffle d'Avignon*

### Music

**Aix-en-Provence International Festival of Opera and European Academy of Music**

*Aix-en-Provence Festival / Opera Creation Fund*

**Musica – International Festival of Today's Musics**

*Musica Festival*

**Opéra de Rennes**

*Opera Creation Fund*

### Dance

**L'Office national de Diffusion Artistique (ONDA)**

*Office for the dissemination of the contemporary performing arts*

*Trio(s) program*

### Circus

**Agora Boulazac**

*Circus process*

### Street Arts

**Association ECLAT – Festival d'Aurillac**

*Auteurs d'espaces - Aurillac*

**Régie Autonome Personnalisée du Pôle des Arts de la Rue**

*de Chalon-sur-Saône*

*Auteurs d'espaces - Chalon dans la rue*

### Comedy

**Cabaret de Septembre**

*Festival National des Humoristes*

**Mairie Le Crotoy**

*Les Marées d'Humour*

**Printemps du rire**

*Toulouse Comedy Spring Festival*

### Cross-disciplinary Performing Arts

**Association de Gestion du Festival d'Avignon**

*Vive le Sujet ! Tentatives et Captation*

**Festival d'Automne**

*Programme APHP et 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*



Tour Exaltis  
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 2024

Exercice clos le 31 décembre 2024

Forvis Mazars SA  
Société anonyme d'expertise comptable et de commissariat aux comptes à  
directoire et conseil de surveillance  
Capital de 9 500 000 euros – RCS Nanterre 764 624 162

Société Auteurs Compositeurs Dramatiques  
Organisme de Gestion Collective (OGC)  
Siège social : 11 bis rue Balzu - 75009  
RCS : Paris N° 764 406 936

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 2024

Exercice clos le 31 décembre 2024

Mesdames, Messieurs,

En notre qualité de commissaire aux comptes de la SACD et en application des articles L. 326-6 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 2024.

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 2024. 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 2024. 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 :

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 2024

2

- 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 2024.
- 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 2024 ;
- 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. 326-6 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,

Forvis Mazars SA

Paris La Défense, le 8 avril 2025

Requis par :  
  
COUSSEAU CROCHET

Jean-Philippe MATHOREZ  
Associé

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 2024

3

[www.sacd.fr](http://www.sacd.fr)  
[facebook.com/sacd.fr](https://facebook.com/sacd.fr)  
@SACDParis sur Instagram, X, Bluesky and Threads  
<https://fr.linkedin.com/company/sacd>

# SACD

UN COMBAT POUR LA CRÉATION / [sacd.fr](http://sacd.fr)

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