

**ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS
- (APC) -**

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2019**

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

Annual Financial Statements for the year ended 31 December 2019

General Information

Country of incorporation and domicile United States of America

Country of domicile South Africa (operating office)

Nature of business and principal activities The principal object of the association is to empower and support organisations, social movements and individuals in and through the use of information and communication technologies to build strategic communities and initiatives for the purpose of making meaningful contributions to equitable human development, social justice, participatory political processes and environmental sustainability.

Directors The following executive board members were elected at the August 2017 meeting in Ithala, South Africa: -

Name	Country
Concepcion (Chat) Ramilo (Executive director)	Philippines
Bishakha Datta (Chair)	India
Leandro Navarro (Vice-chair)	Spain
Liz Probert (Secretary)	United Kingdom
Sylvie Siyam (Treasurer)	Cameroon
Julian Casasbuenas	Colombia
Michel Lambert	Canada
Osama Manzar	India

Legal form Non Profit Public Benefit Corporation

Registration numbers California Corporation Number: 2082086
Federal employer identification number: 94-3287156

Registered office and business address
APC's Chief Operating Office
PO Box 29755
Melville 2109
South Africa
Tel and Fax: +27 11 726 1692

Website address www.apc.org (website)

Principal Bankers Bank of the West

Preparer The annual financial statements were internally prepared by M Sooka.

Level of assurance These annual financial statements have been audited independently on request from the Board of Directors.

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

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ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**DIRECTORS' RESPONSIBILITIES AND APPROVAL****ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

The directors are required by the Association's Bylaws, to maintain adequate accounting records and are responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is their responsibility to ensure that the annual financial statements fairly present the state of affairs of the association as at the end of the financial year and the results of its operations and cash flows for the year then ended, in conformity with its accounting policies. The external auditors are engaged to express an independent opinion on the annual financial statements.

The annual financial statements are prepared in accordance with our accounting policies and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The directors acknowledge that they are ultimately responsible for the system of internal financial controls established by the association and place considerable importance on maintaining a strong control environment. To enable the directors to meet these responsibilities, the management committee sets out standards for internal control aimed at reducing the risk of error or loss in a cost - effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the association and employees are required to maintain the highest ethical standards in ensuring the association's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the organisation is on identifying, assessing, managing and monitoring all known forms of risk across the association. While operating risk cannot be fully eliminated, the association endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The directors are of the opinion, based on the information and explanations given by management, that the system of internal controls provides reasonable assurance that the financial records may be relied on for the presentation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The directors have reviewed the Association's cash flow forecast for the year to 31st December 2020 and, in the light of this review and the current financial position, they are satisfied that the Association has or has access to adequate resources to continue in operational existence for the foreseeable future.

Although the board of directors are primarily responsible for the financial affairs of the Association, they are supported by the Association's external auditors.

The external auditors are responsible for auditing and reporting on the Association's annual financial statements. The annual financial statements have been examined by the Association's external auditors and their report is presented on pages 2 to 4.

The annual financial statements set out on pages 5 to 44, were approved by the directors on the 9th October 2020 and were signed on its behalf by:



Ms Concepcion (Chat) Garcia Ramilo
Executive Director



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INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

Unqualified Opinion

We have audited the financial statements of the Association for Progressive Communications set out on pages 5 to 20, which comprise the statement of financial position as at 31 December 2019, and the statement of comprehensive income, statement of changes in reserves and statement of cash flows for the financial year then ended, and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements fairly present, in all material respects, the financial position of the Association for Progressive Communications as at 31 December 2019, and of its financial performance and its cash flows for the year then ended in accordance with its accounting policies.

Basis for Unqualified Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Independent Regulatory Board for Auditors Code of Professional Conduct for Registered Auditors (IRBA Code), together with the ethical requirements that are relevant to our audit of financial statements in South Africa. We have fulfilled our other ethical requirements in accordance with these requirements and the IRBA Code. The IRBA Code is consistent with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Part A and B). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The board of directors is responsible for the other information. The other information comprises the Supplementary schedules set out on pages 21 to 44. The other information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Emphasis of matter

We draw attention to the matter below. Our opinion is not modified in respect of this matter.

As is explained in note 15 to the financial statements, the association needs ongoing donor support if it is to continue operations. These financial statements have been prepared on the basis of accounting practices applicable to a going concern which assumes that the association will generate sufficient funds by way of grants from donors to continue funding its activities in the ensuing year. Accordingly they do not include any adjustments, relating to the recoverability and classification of assets or to the amounts and classification of liabilities, that would be necessary if the association were unable to continue as a going concern.

Responsibilities of Management and Those Charged With Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with their accounting policies and the requirements of the Constitution, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the business activities within the Association to express an opinion on the financial statements. We are responsible for the direction supervision and performance of the Association's audit. We remain solely responsible for our our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



**DC Douglas RA
Douglas & Velcich
Chartered Accountants (S.A.)**

**Johannesburg
2 November 2020**

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**REPORT OF THE DIRECTORS FOR THE
YEAR ENDED 31 DECEMBER 2019**

Your board of directors presents its report, together with the audited annual financial statements of the Association for the year ended 31 December 2019.

General

The principal object of the association is to empower and support organisations, social movements and individuals in and through the use of information and communication technologies to build strategic communities and initiatives for the purpose of making meaningful contributions to equitable human development, social justice, participatory political processes and environmental sustainability.

Results for the year

The results of operations for the year are fully disclosed in the attached annual financial statements.

Equipment

During the year under review, the Association acquired equipment worth USD 389 (2018 - USD 1,193).

Post financial position events

No material fact or circumstance has occurred between the statement of financial position date and the date of this report.

Auditors

Douglas & Velcich were retained as auditors during the year under review.

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2019

	Note	2019 USD	2018 USD * Restated
ASSETS		2 243 745	3 019 076
Non current assets		997	897
Equipment	3	997	897
Current assets		2 242 748	3 018 180
Accounts receivable	4	127 719	42 852
Accrued income	5	42 645	246 454
Cash and cash equivalents	6	2 072 384	2 728 874
TOTAL ASSETS		2 243 745	3 019 076
RESERVES AND LIABILITIES		2 243 745	3 019 076
Reserves and sustainability fund		617 950	464 953
Sustainability fund		579 240	426 245
Programme funds		-	-
General fund		38 710	38 709
Current liabilities		1 625 795	2 554 123
Accounts payable	7	214 790	54 833
Deferred income	8	1 374 338	2 466 594
Provision for leave pay	9	36 667	32 695
TOTAL RESERVES AND LIABILITIES		2 243 745	3 019 076

* Refer to note 13 on page 19

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	2019 USD	2018 USD
INCOME		5 549 774	3 360 866
Grants	10	5 189 479	2 960 606
Management Systems - MS		667 364	577 253
Network Development - ND		577 684	588 445
Communications - COMMS		166 078	124 259
Technology - TECH		133 253	87 308
Global Advocacy and Policy Strategy - GAPS		167 867	208 337
Communications and Information Policy Programme - CIPP		2 325 508	644 475
Women's Rights Programme - WRP		1 151 726	730 529
Earned income		360 294	400 260
Commissioned services		147 967	232 250
Management Systems - MS		2 986	2 617
Network Development - ND		-	2 500
Communications - COMMS		11 960	65 351
Technology - TECH		-	3 500
Global Advocacy and Policy Strategy - GAPS		14 741	28 092
Communications and Information Policy Programme - CIPP		96 443	69 441
Women's Rights Programme - WRP		21 837	60 750
Contributions		145 966	138 189
Event income		16 819	650
Interest		-	106
Membership fees		25 919	25 331
Sales and sundry		23 623	3 734
EXPENDITURE		5 396 777	3 281 148
Accounting, human resources and other fees		42 710	44 301
Auditor's remuneration	11	13 458	14 835
Bad debts written off		-	67
Bank charges		30 193	28 821
Evaluation		12 455	31 141
Fundraising expenses		3 033	12 879
General expenses		6 920	3 872
Institutional strengthening		6 506	9 932
Meetings (staff and executive board and council)		90 148	114 394
Office expenses		22 350	18 903
Programme and project expenses		4 649 309	2 639 343
Provision for leave pay		2 964	(6 477)
Postage		723	1 152
Personnel costs		399 807	354 305
Staff support fund		1 472	2 467
Strategic planning		104 647	-
Telephone and fax		967	1 057
Travel, accommodation and per diems		7 613	5 307
Website (includes re - design)		1 500	4 848
SURPLUS/(DEFICIT) FOR THE YEAR		152 997	79 717

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CHANGES IN RESERVES
FOR THE YEAR ENDED 31 DECEMBER 2019

	SUSTAINABILITY FUND USD *Restated	PROGRAMME FUNDS USD	GENERAL FUND USD	TOTAL USD
Balance at 31 December 2017	346 398	2 385	36 453	385 236
Surplus/(deficit) for the year	-	52 029	27 688	79 718
Transfer to/(from) sustainability fund	79 847	(54 414)	(25 433)	-
Balance at 31 December 2018	426 245	-	38 709	464 953
Surplus/(deficit) for the year	-	34 800	118 197	152 997
Transfer between the programme funds	-	48 919	(48 919)	-
Transfer to/(from) sustainability fund	152 996	(83 718)	(69 278)	-
Balance at 31 December 2019	579 240	-	38 710	617 950

* Refer to note 13 on page 19

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CASH FLOWS FOR THE
YEAR ENDED 31 DECEMBER 2019

	Note	2019 USD	2018 USD
Cash flows from operating activities			
Cash received from donors		4 576 460	3 261 880
Cash paid to providers and grantees		(5 232 559)	(1 462 135)
Cash (utilised in)/generated from operations	14	(656 100)	1 799 746
Interest received		-	106
Net cash (outflow)/inflow from operating activities		(656 100)	1 799 852
Cash flows (utilised in) investing activities			
Equipment purchased during the year		(389)	(1 193)
Net (decrease)/increase in cash and cash equivalents		(656 489)	1 798 658
Cash and cash equivalents at beginning of year		2 728 874	930 215
Cash and cash equivalents at end of year	6	2 072 384	2 728 874

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES

The financial statements are prepared on the historical cost basis, except for financial instruments as indicated below. The financial statements incorporate the following principal accounting policies which are consistent, in all material respects, with those applied in the previous year :-

1.1 Accounting convention

The Association is registered as a nonprofit public benefit corporation under the Nonprofit Public Benefit Corporation Law for charitable purposes under the Office of the Secretary of State of California Act, and as such is a corporation not organised for the private gain of any person.

1.2 Equipment

The cost of an item of tangible assets is recognised as an asset when:

- it is probable that future economic benefits associated with the item will flow to the Association; and
- the cost of the item can be measured reliably.

Costs include costs incurred initially to acquire or construct an item of tangible assets and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of tangible assets, the carrying amount of the replaced part is derecognised.

Tangible assets are carried at cost less accumulated depreciation and any impairment losses.

Depreciation is provided on all tangible assets other than freehold land, to write down the cost, less residual value, by equal instalments over their useful lives as follows:

Item	Useful life
Computer equipment	3 years
Furniture and fittings	5 years

The depreciation charge for each period is recognised in profit or loss, unless it is included in the carrying amount of another asset.

The gain or loss arising from the derecognising of an item of equipment is included in profit or loss when the item is derecognised. The gain or loss arising from the derecognising of an item of equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

1.3 Financial instruments

Measurement

Financial instruments carried on the statement of financial position include bank balances, accounts receivables and accounts payable. Financial instruments are initially measured at cost as at trade date, which includes transaction costs. Subsequent to initial recognition, these instruments are measured as set out below :-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2019 (Continued)****1. ACCOUNTING POLICIES (Continued)****1.3 Financial instruments (continued)****Cash and cash equivalents**

Cash and cash equivalents are measured at fair value.

Accounts receivable

Accounts receivables originated by the association are treated as loans and receivables, and are carried at amortised cost.

Accounts payable

Accounts payable which are short - term obligation, are stated at their nominal value.

1.4 Impairment

The carrying amounts of assets are reviewed at financial position date to determine whether there is any indication of impairment. If there is such indication, the assets are written down to the estimated recoverable amounts. The recoverable amount is the higher of the net selling price and the value in use.

1.5 Provisions

Provisions are recognised when the Association has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made.

1.6 Income recognition

Income from grant and contract income is generally recognised and brought to account in the period to which it relates. All other income is brought to account as and when received.

1.7 Interest income

Interest is brought to account as and when received.

1.8 Expenditure

Expenditure is accounted for on the accrual basis of accounting.

1.9 Project accounting and expense allocation

In terms of its contractual obligations to donors, the Association's policy is to allocate project expenses that are clearly identifiable as such, directly against project funds. Indirect and shared costs are either apportioned on the basis of management estimates, or accounted for in the management systems fund or recovered through either the levy of a project implementation, consulting or administration fee.

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2019 (Continued)****1. ACCOUNTING POLICIES (Continued)****1.9 Project accounting and expense allocation (continued)**

Accrued and deferred grant income is based on the balance of the project fund after taking into account the direct, indirect and shared costs as described above. The unexpended surplus of the project fund is deferred to the following year or the deficit is accrued in the year under review.

1.10 Employee benefits**Short-term employee benefits**

The cost of short-term employee benefits, (those payable within 12 months after the service is rendered, such as paid vacation leave and sick leave, bonuses, and non-monetary benefits such as medical care), are recognised in the period in which the service is rendered and are not discounted.

The expected cost of compensated absences is recognised as an expense as the employee renders service that increases their entitlement or, in the case of non-accumulating absences, when the absence occurs.

The expected cost of bonus payments is recognised as an expense when there is a legal or constructive obligation to make such payments as a result of past performance.

2. FINANCIAL RISK MANAGEMENT**2.1 Financial risk factors**

The association's activities could expose it to a variety of financial risks: market risk (including fair value interest rate risk), credit risk, liquidity risk and cash flow interest rate risk. The association's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the association's financial performance.

Risk management is carried out by the trustees, who evaluate financial risks.

(a) Market risk

The association is exposed to currency risk to the extent that some grants are denominated in foreign currency. The association does operate internationally and therefore its exposure to foreign exchange risk. The association is not exposed to equity securities price risk, because it does not hold such investments.

(b) Credit risk

The association's credit risk is attributable to accounts receivable, accrued income and liquid funds. The credit risk on liquid funds is limited because the counter party is a bank with credit rating assigned by international credit-rating agencies. The association has no significant credit risk arising from its receivables or accrued income in the current year.

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2019 (Continued)**

2. FINANCIAL RISK MANAGEMENT (Continued)

2.1 Financial risk factors (continued)

(c) Liquidity risk

Using cash flow forecasting, management maintains adequate levels of cash to fund ongoing obligations.

(d) Cash flow and fair value interest rate risk

The association has minimal exposure to interest rate risk as surplus funds are invested in local interest-bearing accounts.

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2019 (Continued)

3. EQUIPMENT

	Computer equipment USD	Furniture and fittings USD	Total USD
31 December 2019			
Net book value - 1/1/2019	773	124	897
At cost	20 523	2 276	22 798
Accumulated depreciation	(19 750)	(2 152)	(21 902)
Additions during the year	389	-	389
Depreciation for the year	(258)	(31)	(289)
Net book value - 31/12/2019	904	92	997
At cost	20 912	2 276	23 188
Accumulated depreciation	(20 008)	(2 183)	(22 191)
31 December 2018			
Net book value - 1/1/2018	1	1	2
At cost	19 470	2 135	21 605
Accumulated depreciation	(19 469)	(2 134)	(21 603)
Additions during the year	1 053	141	1 193
Depreciation for the year	(281)	(18)	(299)
Net book value - 31/12/2018	773	124	897
At cost	20 523	2 276	22 798
Accumulated depreciation	(19 750)	(2 152)	(21 902)

2019
USD2018
USD

4. ACCOUNTS RECEIVABLE

Debtors	-	6 861
Advanced to project partners	52 558	-
Prepaid expenses	26 303	-
Sundry debtors	48 858	35 992
	127 719	42 852

5. ACCRUED INCOME

Accrued grant income	25 000	159 620
Article 19	25 000	-
European Union - EIDHR/2013/321903	-	98 399
International Development Research Centre (108580-001)	-	50 407
United States Dept of State (SLMAQM18GR2115)	-	10 814
Accrued contract income	17 623	50 557
Deutsche Welle Akademie	2 679	-
Facebook	-	35 543
Google	10 000	2 500
Internet Society - ISOC	-	6 000
Public Interest Registry	-	5 560
SMEX Cyrilla Sub-award	4 944	955
Accrued contributions	21	36 276
	42 645	246 454

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2019 (Continued)

	2019 USD	2018 USD
6. CASH AND EQUIVALENTS		
Bank of the West - Cheque account	2 072 399	2 728 933
Bank of the West - Money market account	(15)	(15)
Petty cash	-	(44)
	<u>2 072 384</u>	<u>2 728 874</u>
7. ACCOUNTS PAYABLE		
Accruals	<u>214 790</u>	<u>54 833</u>
8. DEFERRED INCOME		
Deferred grant income	1 331 797	2 400 488
Creating Resources for Empowerment in Action - CREA	134 323	109 799
Department for International Development (DFID)	18 470	-
European Union - EIDHR/2018/400-438	254 232	386 877
The Ford Foundation - 0170-0160	-	12 500
The Ford Foundation - 0134-0163	250 000	-
International Development Research Centre	37 314	135 215
(IDRC) - 108580-001	1 178	-
(IDRC) - 108598-001	36 136	135 215
Mannion Daniels LTD for Amplify Change	124 406	125 414
Oak Foundation	123 000	75 000
Swedish International Development Cooperation		
Agency - Sida (Contribution no. 61070065)	164 978	1 458 566
United States Dept of State (SLMAQM18GR2115)	99 935	-
Wellspring Advisors LLC	125 139	75 000
The Womanity Foundation	-	22 118
Deferred contract income/contributions	42 540	66 106
	<u>1 374 338</u>	<u>2 466 594</u>
9. PROVISION FOR LEAVE PAY		
Balance at beginning of year	32 695	59 061
Accrued during the year	36 667	32 695
(Utilised) during the year	(32 695)	(59 061)
	<u>36 667</u>	<u>32 695</u>

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2019 (Continued)

	2019 USD	2018 USD
10. GRANTS		
Management systems - MGMT	667 364	577 253
The Ford Foundation - Grant # 0170-0160	11 250	20 625
Transfer from GAPS	11 250	20 625
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065)	656 114	556 628
Received	2 257 257	2 992 813
Transfer to programmes/projects	(2 889 731)	(1 021 294)
Deferred to 2018	-	38 675
Deferred to 2019	1 453 566	(1 453 566)
Deferred to 2020	(164 978)	-
Network Development - ND	577 684	588 445
The Ford Foundation - Grant # 0175-0381	-	64 030
Received	-	33 333
Deferred to 2018	-	30 697
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065)	577 684	524 415
Transfer from Management system - MGMT	572 684	529 415
Deferred to 2019	5 000	(5 000)
Communications - COMMS	166 078	124 259
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065)	166 078	124 259
Transferred from Management system - MGMT	166 078	124 259
Technology - TECH	133 253	87 308
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065)	133 253	87 308
Transferred from Management system - MGMT	133 253	87 308
Global Advocacy and Policy Strategy - GAPS	167 867	208 337
The Ford Foundation - Grant # 0170-0160	66 250	116 875
Received	75 000	150 000
Deferred to 2019	12 500	(12 500)
Transfer (to) Management Systems - MGMT	(11 250)	(20 625)
Transfer (to) CIP Programme	(5 000)	-
Transfer (to) WRP Programme	(5 000)	-
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065)	101 617	20 625
Transferred from Management system - MGMT	101 617	20 625
UNESCO - Contract number: 4500329185	-	70 837
Received	-	47 775
Deferred to 2018	-	23 062
Institutional Strengthening	-	-
The Ford Foundation - Grant # 0134-0163	-	-
Received	250 000	-
Deferred to 2020	(250 000)	-
BALANCE CARRIED FORWARD	1 712 245	1 585 601

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2019 (Continued)

	2019 USD	2018 USD
10. GRANTS (Continued)		
BALANCE BROUGHT FORWARD	1 712 245	1 585 601
Communications and Information Policy Programme - CIPP	2 325 508	644 475
Article 19	49 980	-
Received	24 980	-
Accrued in 2019	25 000	-
Department for International Development (DFID) Grant Number: 204963-108	70 221	-
Received	88 691	-
Deferred to 2019	(18 470)	-
European Union - EIDHR/2013/321903	(7 648)	-
Received	90 751	-
Accrued in 2017	-	(98 399)
Accrued in 2018	(98 399)	98 399
European Union - EIDHR/2018/400-438	132 645	-
Received	-	386 877
Deferred to 2019	386 877	(386 877)
Deferred to 2020	(254 232)	-
The Ford Foundation - # 0170-0160 Transfer from GAPS	5 000	-
	5 000	-
International Development Research Centre (IDRC) - 108580-001	-	429 988
Received	51 585	255 287
Deferred to 2018	-	124 294
Accrued in 2018	(50 407)	50 407
Deferred to 2020	(1 178)	-
iRights.info e.V.	-	184
Received	-	22 309
Accrued in 2017	-	(22 125)
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065) Transferred from Management system - MGMT	1 868 950	203 489
	1 868 950	203 489
United States Dept of State : Federal Assistance Award Number SLMAQM18GR2115	206 360	10 814
Received	317 109	-
Accrued in 2018	(10 814)	10 814
Deferred to 2020	(99 935)	-
BALANCE CARRIED FORWARD	4 037 753	2 230 076

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2019 (Continued)

	2019 USD	2018 USD
10. GRANTS (Continued)		
BALANCE BROUGHT FORWARD	4 037 753	2 230 076
Women's Rights Programme - WRP	1 151 726	730 530
Creating Resources for Empowerment in Action - CREA	177 572	149 427
Received	202 096	210 080
Deferred to 2018	-	49 146
Deferred to 2019	109 799	(109 799)
Deferred to 2020	(134 323)	-
The Ford Foundation - Grant # 0170-0160	5 000	-
Transfer from GAPS	5 000	-
Global Fund for Women (pass-through for WhoseKnowledge)	-	45 000
Received	-	45 000
International Development Research Centre (IDRC) - 108435-001	-	22 120
Received	-	6 561
Deferred to 2018	-	15 558
International Development Research Centre (IDRC) - 108598-001	467 859	39 336
Received	368 780	174 551
Deferred to 2019	135 215	(135 215)
Deferred to 2020	(36 136)	-
Mama Cash	-	20 000
Deferred to 2018	-	20 000
Mannion Daniels LTD for Amplify Change	-	50 758
Deferred to 2018	-	69 821
Refunded to donor	-	(19 063)
Mannion Daniels LTD for Amplify Change	206 037	16 718
Received	205 029	142 132
Deferred to 2019	125 414	(125 414)
Deferred to 2020	(124 406)	-
The OAK Foundation - Discretionary grant	102 000	75 000
Received	150 000	150 000
Deferred to 2019	75 000	(75 000)
Deferred to 2020	(123 000)	-
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065)	47 149	91 589
Transferred from Management systems - MGMT	47 149	56 199
Deferred to 2018	-	35 390
Wellspring Philanthropic Fund (WPF) - # 12767	-	100 000
Deferred to 2018	-	100 000
Wellspring Philanthropic Fund (WPF) - # 13371	99 861	75 000
Received	150 000	150 000
Deferred to 2019	75 000	(75 000)
Deferred to 2020	(125 139)	-
The Womanity Foundation	46 248	45 582
Received	24 130	50 350
Deferred to 2018	-	17 349
Deferred to 2019	22 118	(22 118)
	5 189 479	2 960 606

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2019 (Continued)

	2019 USD	2018 USD
11. AUDITOR'S REMUNERATION		
Audit fee	<u>13 458</u>	<u>14 835</u>
12. TAXATION		
The Association has tax exemption status under section 501(c)(3) of the Internal Revenue Code in the State of California in the United States of America.		
13. RESTATEMENT OF COMPARATIVE FIGURES		
A decision was taken by the Board at the beginning of the 2019 year to merge the individual sustainability funds reported for each programme into a single sustainability fund for the 2019 year.		
Previously reported		
WRP Sustainability fund		314 989
Balance at 31 December 2017		301 103
Transfer to/(from) sustainability funds		13 886
CIPP Sustainability fund		1 071
Balance at 31 December 2017		-
Transfer to/(from) sustainability funds		1 071
CND Sustainability fund		33 580
Balance at 31 December 2017		-
Transfer to/(from) sustainability funds		33 580
GAPS Sustainability fund		21 926
Balance at 31 December 2017		16 234
Transfer to/(from) sustainability funds		5 693
MS Sustainability fund		54 678
Balance at 31 December 2017		29 061
Transfer to/(from) sustainability funds		25 617
		<u>426 245</u>
Restated balance		
Sustainability fund		426 245
Balance at 31 December 2017		346 398
Transfer to/(from) sustainability funds		79 847
		<u>426 245</u>
Overall change in the Statement of changes in Reserves		<u>-</u>

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2019 (Continued)

	2019 USD	2018 USD
14. CASH (UTILISED IN)/GENERATED FROM OPERATIONS		
Surplus for the year	152 997	79 717
Adjusted for :		
Interest received	-	(106)
Depreciation	289	299
Decrease/(increase) in accrued income	203 809	(114 467)
(Decrease)/increase in deferred income	(1 092 257)	1 903 072
Increase/(decrease) in provision for leave pay	3 972	(26 365)
Net (deficit)/surplus before working capital changes	<u>(731 190)</u>	<u>1 842 150</u>
Working capital changes	75 090	(42 404)
(Increase)/decrease in accounts receivable	<u>(84 867)</u>	<u>15 588</u>
Increase/(decrease) in accounts payable	<u>159 957</u>	<u>(57 991)</u>
Cash (utilised in)/generated from operations	<u>(656 100)</u>	<u>1 799 746</u>

15. GOING CONCERN

The existence of the association is dependent on the continued support of its donors, by way of grants. Should the grants be withdrawn it is highly unlikely that the association will be able to continue as a going concern.

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

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FOR THE YEAR ENDED 31 DECEMBER 2019

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STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

MANAGEMENT SYSTEMS - MS

	2019 USD	2018 USD
INCOME	865 665	669 494
Grants	667 364	577 253
The Ford Foundation - Grant # 0170-0160	11 250	20 625
Transfer from GAPS	11 250	20 625
Swedish International Development Cooperation Received	656 114	556 628
Transfers to programmes and projects Deferred to 2018	2 257 257	2 992 813
Deferred to 2019	(2 889 731)	(1 021 294)
Deferred to 2020	-	38 675
	1 453 566	(1 453 566)
	(164 978)	-
Earned income	198 301	92 241
Administration fees	185 275	82 900
Commissioned services - external	2 986	2 617
Commissioned services - internal	8 568	4 000
Interest	-	106
Members' contributions and sundry	-	2 618
Staff support fund	1 472	-
EXPENDITURE	747 468	641 806
Administrative expenses	747 468	641 806
Auditors' remuneration	13 458	14 835
Bad debts written off	-	67
Bank charges	30 193	28 821
Consultants (HR, legal media, research, technical)	42 710	44 301
Evaluation	12 455	31 141
Fundraising expenses	3 033	12 879
General expenses	6 489	3 677
Institution strengthening	1 260	9 932
Meetings (staff, executive board and council)	90 148	114 394
Office expenses	22 350	18 903
Postage	723	1 152
Provision for leave pay	2 964	(6 477)
Salaries and benefits	399 807	354 305
Staff support fund	1 472	2 467
Staff training	5 247	-
Stationery and software	431	195
Strategic planning	104 647	-
Telephone and fax	967	1 057
Travel (staff)	7 613	5 307
Website	1 500	4 848
SURPLUS/(DEFICIT) FOR THE YEAR	118 197	27 688
TRANSFER (TO) CIPP-COORDINATION	(48 919)	-
TRANSFER FROM CIPP-IRIGHTS	-	184
TRANSFER (TO) SUSTAINABILITY FUND	(69 278)	(25 617)
BALANCE AT BEGINNING OF YEAR	38 710	36 454
BALANCE AT END OF YEAR	38 710	38 710

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

NETWORK DEVELOPMENT

	2019 USD	2018 USD
INCOME	635 446	630 564
Grants	577 684	588 445
The Ford Foundation - Grant # 0175-0381	-	64 030
Received	-	33 333
Deferred to 2018	-	30 697
Swedish International Development Cooperation Agency (Sida) (61070065)	577 684	524 415
Transfer from Management systems - MGMT	572 684	529 415
Deferred to 2019	5 000	(5 000)
Earned income	57 762	42 119
Administration fees	31 843	14 288
Commissioned services - external	-	2 500
Google - received	2 500	-
Google - accrued in 2018	(2 500)	2 500
Membership dues	25 919	25 331
Received	30 845	28 375
Deferred to 2019	3 044	(3 044)
Deferred to 2020	(7 970)	-
EXPENDITURE	635 446	630 564
Bad debts (uncollectable dues)	2 925	-
Charitable contributions and memberships	1 500	-
Core Activity Fund	-	33 517
Evaluation	244	-
General expenses	1 600	-
Member capacity building	17 618	1 890
Member Exchange and Travel Fund (METF)	23 315	31 362
Operating expenses - personnel	3 816	3 366
Pass-through grant - Rhizomatica	-	64 030
Provision for leave pay	(690)	383
Regional member meetings	731	84 666
Salaries and benefits	80 499	71 582
Subgranting and member travel (non-DAC)	20 210	25 331
Subgranting member capacity building	51 477	3 617
Subgranting monitoring and evaluation	-	5 175
Subgranting to members	428 583	305 051
Travel and events	3 618	595
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

COMMUNICATIONS

	2019 USD	2018 USD
INCOME	254 608	225 122
Grants	166 078	124 259
Swedish International Development Cooperation Agency (Sida) (61070065) Transfer from MGMT	166 078 166 078	124 259 124 259
Earned income	88 531	100 863
Administration fees	31 843	14 301
Commissioned services - external Received	11 960 17 520	65 351 59 791
Accrued in 2018	(5 560)	5 560
Commissioned services - internal	44 727	21 211
EXPENDITURE	231 467	197 427
Communications	231 467	197 427
Annual Report	-	1 806
Consultants (including technical)	-	540
Information dissemination and promotion	10 419	2 842
Operating expenses	712	10 559
Operating expenses - personnel	8 459	6 902
Personnel	201 945	167 464
Provision for leave pay	855	(2 899)
Staff meeting	-	448
Translation and editing	3 063	6 164
Travel (Staff)	6 013	3 600
SURPLUS/(DEFICIT) FOR THE YEAR	23 142	27 695
TRANSFER (TO) SUSTAINABILITY FUND	(23 142)	(27 695)
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

TECHNICAL UNIT

	2019 USD	2018 USD
INCOME	205 302	106 829
Grants	133 253	87 308
Swedish International Development Cooperation Agency (Sida) (61070065) Transfer from Management Systems - MGMT	133 253 133 253	87 308 87 308
Earned income	72 049	19 521
Administration fees	31 843	14 288
Commissioned services - external	-	3 500
Commissioned services - internal	40 205	1 733
EXPENDITURE	195 250	103 329
Consultants (including technical)	12 960	3 290
Disco-tech event	27 056	15 985
Information dissemination and promotion	1 500	-
Operating expenses - personnel	5 151	3 598
Personnel	119 606	61 104
Provision for leave pay	188	(522)
Staff meeting	352	224
Staff training	22	-
Tools, resources and training material development	3 601	130
Travel (Staff)	12 317	7 701
Website and servers hosting and maintenance	12 498	6 728
Website development	-	5 090
SURPLUS/(DEFICIT) FOR THE YEAR	10 051	3 500
TRANSFER (TO) SUSTAINABILITY FUND	(10 051)	(3 500)
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

GLOBAL ADVOCACY AND POLICY STRATEGY

	2019 USD	2018 USD
INCOME	191 735	169 502
Grants	167 867	137 500
The Ford Foundation - Grant # 0170-0160	66 250	116 875
Received	75 000	150 000
Transfer (to) Management Systems - MGMT	(11 250)	(20 625)
Transfer (to) CIPP Programme	(5 000)	-
Transfer (to) WRP Programme	(5 000)	-
Deferred to 2019	12 500	(12 500)
Swedish International Development Cooperation Agency (Sida) (61070065)	101 617	20 625
Transfer from Management Systems - MGMT	101 617	20 625
Earned income	23 868	32 002
Commissioned services - external	14 741	28 092
Received	5 241	53 092
Deferred to 2019	25 000	(25 000)
Deferred to 2020	(15 500)	-
Commissioned services - internal	9 127	3 910
EXPENDITURE	184 212	163 810
Advocacy travel and events	17 518	10 228
Consultants	50 234	26 640
Forum on Internet Freedom in Africa – 2017	-	3 228
Operating expenses	1 200	26
Operating expenses – personnel	2 886	2 250
Personnel costs	103 614	125 205
Provision for leave pay	432	(7 697)
Research	8 328	3 481
Staff meeting	-	448
SURPLUS/(DEFICIT) FOR THE YEAR	7 523	5 693
TRANSFER (TO) SUSTAINABILITY FUND	(7 523)	(5 693)
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

GLOBAL ADVOCACY AND POLICY STRATEGY

DEFINING INTERNET UNIVERSALITY INDICATORS

	2019 USD	2018 USD
INCOME	-	70 837
Grants		
UNESCO		70 837
Contract number: 4500329185		
Received	-	47 775
Deferred to 2018	-	23 062
EXPENDITURE	-	70 837
Desk research; indicator design and development; and report-writing	-	51 193
Project planning and management	-	7 402
Report production	-	-
Website development and online consultation	-	12 242
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019COMMUNICATIONS AND INFORMATION POLICY PROGRAMME
PROGRAMME COORDINATION

	2019 USD	2018 USD
INCOME	178 718	183 941
Grants	53 998	143 018
The Ford Foundation Gant # 0170-160	5 000	-
Transfer from GAPS	5 000	-
Swedish International Development Cooperation Agency (Sida) (61070065)	48 998	143 018
Transfer from Management Systems - MGMT	48 998	143 018
	124 720	40 922
Earned income	72 443	33 552
Commissioned services - external	4 725	-
African Union for IGF Africa	10 000	-
Received	(5 275)	-
Deferred to 2020	-	20 551
Facebook (event exhibit)	20 551	-
Received	(35 543)	35 543
Accrued in 2018	14 991	(14 991)
Deferred to 2019	36 205	-
Facebook for SADC IR Advocacy Support	50 000	-
Received	(13 795)	-
Deferred to 2020	-	9 975
ICANN - 7th African IGF	19 829	955
SMEX Cyrilla Sub-award	15 839	-
Received	(955)	955
Accrued in 2018	4 944	-
Accrued in 2019	11 685	-
UNHCR	15 194	-
Received	(3 509)	-
Return unspent	-	2 071
Other	-	7 370
Commissioned services - internal	52 277	-
	165 939	182 869
EXPENDITURE		
Consultants	448	-
Cyrilla	19 829	955
Global Policy and Advocacy activities	3 398	9 093
Information dissemination and promotions	155	129
ICT Policy Coordination and related activities	51 421	31 093
Africa	40 930	30 526
Asia	-	567
East Africa Refugee Connectivity	4 774	-
Latin America and the Caribbean	5 717	-
Operating expenses - personnel	2 600	5 387
Personnel costs	81 089	137 395
Provision for leave pay	3 073	(3 584)
Staff meeting	396	2 352
Travel	3 531	49
	12 779	1 071
SURPLUS/(DEFICIT) FOR THE YEAR	12 779	1 071
TRANSFER (TO) CIPP PROGRAMMES/PROJECTS	(61 698)	-
TRANSFER (TO)/FROM MANAGEMENT SYSTEMS	48 919	-
TRANSFER (TO)/FROM SUSTAINABILITY FUND	-	(1 071)
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

AFRICAN SCHOOL ON INTERNET GOVERNANCE (AfrISIG)

	2019 USD	2018 USD
INCOME	160 629	150 189
Grants		
Swedish International Development Cooperation Agency (Sida) (61070065) Transfer from Management Systems - MGMT	16 297 16 297	12 000 12 000
Contributions	144 332	138 189
Access Now	-	25 000
Afilias	-	3 500
Received	3 500	-
Accrued in 2018	(3 500)	3 500
African Union	19 678	-
Afrinic	2 000	1 000
Deutsche Welle Akademie	8 958	9 234
Received	9 056	6 458
Accrued in 2018	(2 777)	2 777
Accrued in 2019	2 679	-
Facebook	19 059	25 932
Received	44 991	-
Accrued in 2018	(30 000)	30 000
Deferred to 2019	4 068	(4 068)
Google	10 000	29 000
Received	-	20 000
Accrued in 2019	10 000	-
Deferred to 2018	-	9 000
ICANN	10 000	5 000
Institute of International Education (IIE)	22 500	-
Internet Society (ISOC)	15 000	30 000
Public Interest Registry	10 000	5 000
Received	7 500	7 500
Deferred to 2019	2 500	(2 500)
Sundry contributions	27 137	4 523
Received	10 634	10 496
Deferred to 2018	-	10 530
Deferred to 2019	16 503	(16 503)
EXPENDITURE	168 358	150 189
Accommodation, meals and conference	66 715	50 641
Administration	13 323	13 654
Communications and materials	5 352	2 641
Consultants and resource people	21 500	27 800
Coordination and logistics	22 797	19 400
Monitoring and evaluation	1 250	2 175
Travel	37 421	33 877
SURPLUS/(DEFICIT) FOR THE YEAR	(7 729)	-
TRANSFER FROM CIPP - CTU	4 698	-
TRANSFER FROM CIPP - AFDECir	3 031	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

CHALLENGING HATE NARRATIVES AND VIOLATIONS OF FREEDOM OF
RELIGION AND EXPRESSION ONLINE IN ASIA

	2019 USD	2018 USD
INCOME	192 750	-
Grants	132 645	-
European Union		
Contract number: EIDHR/2018/400-438	132 645	-
Received	-	386 877
Deferred to 2019	386 877	(386 877)
Deferred to 2020	(254 232)	-
Partner contributions	58 009	-
APC (from Sida grant 61070065)	56 375	-
Transferred from management systems	56 375	-
Media Matters for Democracy (MMFD)	1 412	-
Myanmar ICT for Development Organization (MIDO)	222	-
Other income	2 096	-
Travel refunds	2 096	-
EXPENDITURE	192 750	-
Indirect costs	12 617	-
Other Costs, services	21 753	-
Consultants	10 303	-
Costs of conferences/seminars	3 312	-
Project management tools	542	-
Studies, research	7 597	-
Equipment and supplies	3 930	-
Domain & Hosting for Digital Rights Monitor	1 416	-
Materials for events	2 514	-
Human Resources	107 088	-
Per diems	20 661	-
Salaries - APC	76 989	-
Salaries - country	9 438	-
Travel	47 363	-
International travel	9 443	-
Local transportation	3 975	-
Regional travel	33 945	-
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

COMMUNITY ACCESS NETWORKS: HOW TO CONNECT
THE NEXT BILLION TO THE INTERNET

	2019 USD	2018 USD
INCOME	9 000	458 477
Grants		
International Development Research Centre Grant # 108580-001	-	429 988
Received	51 585	255 287
Deferred to 2018	-	124 294
Accrued in 2018	(50 407)	50 407
Deferred to 2020	(1 178)	-
Earned income		
Commissioned services - external Fraunhofer Institute for Applied Information Technology (FIT)	9 000	28 490
Internet Society - ISOC	-	2 490
Received	9 000	26 000
Accrued in 2018	15 000	20 000
	(6 000)	6 000
EXPENDITURE	9 000	410 977
Coordination	-	123 766
Consultants – fees and travel	9 000	168 044
Evaluation	-	6 000
Indirect costs	-	42 548
Research	-	25 429
Staff travel	-	45 189
SURPLUS/(DEFICIT) FOR THE YEAR	-	47 500
TRANSFER TO CIPP - GISW	-	(47 500)
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

CONNECTING THE UNCONNECTED – SUPPORTING COMMUNITY NETWORKS
AND OTHER COMMUNITY-BASED CONNECTIVITY INITIATIVES

	2019 USD	2018 USD
INCOME	1 698 597	17 788
Grants	1 683 597	17 788
Swedish International Development Cooperation Agency (Sida) (61070065)	1 683 597	17 788
Transfer from Management Systems - MGMT	1 683 597	17 788
Earned income	15 000	-
Internet Society (ISOC)	15 000	-
EXPENDITURE	1 728 493	17 788
Coordination	280 136	13 100
Evaluation	1 200	-
Overhead	146 951	12 292
Personnel	131 985	808
Objective 1	544 876	-
Consultants	7 480	-
Peer Community Grants	300 000	-
Peer Community planning meeting	43 441	-
Peer Exchanges	68 056	-
Personnel	88 500	-
Project inception meeting	34 999	-
Workshop on alternative technologies, methods, economic models	2 400	-
Objective 2	89 148	1 500
Engagement in national, regional and global events	21 676	-
Personnel	40 749	1 500
Production of GenderIT edition	6 000	-
Regional Summits or Capacity building events	20 648	-
Systems and platforms for peer communities	75	-
Objective 3	549 140	-
APC Labs - Community Networks meeting	19 359	-
APC Labs tech development	95 412	-
Consultants	38 250	-
Pathfinder grants	359 866	-
Personnel	36 253	-
Objective 4	265 192	3 188
Engagement at international policy events	36 257	-
Personnel	52 898	3 188
Policy and regulation expert	51 500	-
Regional regulatory workshops	124 536	-
SURPLUS/(DEFICIT) FOR THE YEAR	(29 896)	-
TRANSFER (TO) CIPP - AfriSIG	(4 698)	-
TRANSFER FROM CIPP COORDINATION	34 594	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

DIGITAL ACCESS MENTORSHIP

	2019 USD	2018 USD
INCOME	70 221	-
Grants		
Department for International Development (DFID) Grant Number: 204963-108	70 221	-
Received	88 691	-
Deferred to 2020	(18 470)	-
EXPENDITURE	70 221	-
APC Core Support	3 092	-
Attending Summit & Inception meeting	19 528	-
Coordination, Project management and Mentorship	47 601	-
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

GLOBAL INFORMATION SOCIETY WATCH

	2019 USD	2018 USD
INCOME	113 686	30 798
Grants	113 664	30 683
Article 19	49 980	-
Received	24 980	-
Accrued in 2019	25 000	-
Swedish International Development Cooperation Agency (Sida) (61070065)	63 684	30 683
Transfer from Management Systems - MGMT	63 684	30 683
Other income	23	116
EXPENDITURE	113 686	78 298
Book - content	55 800	53 300
Book - production and distribution	15 288	10 108
Book - website, launch and dissemination	5 885	4 839
Coordination	36 713	10 051
SURPLUS/(DEFICIT) FOR THE YEAR	-	(47 500)
TRANSFER FROM CIPP - LocNet	-	47 500
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

IRIGHTS FOR IGF ACADEMY WORKSHOP - JOHANNESBURG 2016

	2019 USD	2018 USD
INCOME	-	184
Grants		
iRights.info e.V.	-	184
Received	-	22 309
Accrued in 2017	-	(22 125)
EXPENDITURE	-	-
SURPLUS/(DEFICIT) FOR THE YEAR	-	184
TRANSFER TO MNGT	-	(184)
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

NETWORKING FOR FREEDOM ONLINE AND OFFLINE: PROTECTING FREEDOM OF INFORMATION,
EXPRESSION AND ASSOCIATION ON THE INTERNET IN INDIA, MALAYSIA AND PAKISTAN -
(APC-IMPACT Project)

	2019 USD	2018 USD
INCOME	(7 648)	7 399
Grants	(7 648)	-
European Union		
Contract number: EIDHR/2013/321903		
Received	90 751	-
Accrued in 2017	-	(98 399)
Accrued in 2018	(98 399)	98 399
Earned income		
Commissioned services - Internet Policy Observatory	-	7 399
Received	-	10 500
Accrued in 2017	-	(3 101)
EXPENDITURE	19 456	7 399
Decriminalisation of expression online in Cambodia and Thailand	-	7 399
Other costs	19 456	-
SURPLUS/(DEFICIT) FOR THE YEAR	(27 104)	-
TRANSFER (TO)/FROM CIPP COORDINATION	27 104	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

SECURING HUMAN RIGHTS ONLINE IN AFRICA THROUGH A STRONG AND ACTIVE
"AFRICAN DECLARATION ON INTERNET RIGHTS AND FREEDOMS" NETWORK

	2019 USD	2018 USD												
INCOME	206 360	10 814												
Grants	206 360	10 814												
United States Dept of State : Federal Assistance Award Number SLMAQM18GR2115 Received Accrued in 2018 Deferred to 2020	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">206 360</td></tr> <tr><td style="text-align: right;">317 109</td></tr> <tr><td style="text-align: right;">(10 814)</td></tr> <tr><td style="text-align: right;">(99 935)</td></tr> </table>	206 360	317 109	(10 814)	(99 935)	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">10 814</td></tr> <tr><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right;">10 814</td></tr> <tr><td style="text-align: right;">-</td></tr> </table>	10 814	-	10 814	-				
206 360														
317 109														
(10 814)														
(99 935)														
10 814														
-														
10 814														
-														
EXPENDITURE	203 329	10 814												
Contractual Fringe benefits Other direct costs Personnel Supplies Travel	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">22 062</td></tr> <tr><td style="text-align: right;">291</td></tr> <tr><td style="text-align: right;">55 905</td></tr> <tr><td style="text-align: right;">75 154</td></tr> <tr><td style="text-align: right;">779</td></tr> <tr><td style="text-align: right;">49 139</td></tr> </table>	22 062	291	55 905	75 154	779	49 139	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">1 710</td></tr> <tr><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right;">225</td></tr> <tr><td style="text-align: right;">7 419</td></tr> <tr><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right;">1 460</td></tr> </table>	1 710	-	225	7 419	-	1 460
22 062														
291														
55 905														
75 154														
779														
49 139														
1 710														
-														
225														
7 419														
-														
1 460														
SURPLUS/(DEFICIT) FOR THE YEAR	3 031	-												
TRANSFER (TO) CIPP - AfriSIG	(3 031)	-												
BALANCE AT BEGINNING OF THE YEAR	-	-												
BALANCE AT END OF YEAR	-	-												

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

WOMEN'S RIGHTS PROGRAMME

PROGRAMME COORDINATION

	2019 USD	2018 USD
INCOME	554 123	584 066
Grants	254 011	406 589
The Ford Foundation - Grant # 0170-0160	5 000	-
Transferred from GAPS	5 000	-
Global Fund for Women (pass-through for WhoseKnowledge)	-	45 000
Received	-	45 000
Mama Cash	-	20 000
Deferred to 2018	-	20 000
The Oak Foundation - discretionary grant	102 000	75 000
Received	150 000	150 000
Deferred to 2019	75 000	(75 000)
Deferred to 2020	(123 000)	-
Swedish International Development Cooperation Agency (Sida) (61070065)	47 149	91 589
Transferred from Management systems - MGMT	47 149	56 199
Deferred to 2018	-	35 390
Wellspring Philanthropic Fund (WPF) - # 12767	-	100 000
Deferred to 2018	-	100 000
Wellspring Philanthropic Fund (WPF) - # 13371	99 861	75 000
Received	150 000	150 000
Deferred to 2019	75 000	(75 000)
Deferred to 2020	(125 139)	-
Earned income	300 113	177 477
Commissioned services - external	21 837	60 750
Received	21 837	40 750
Deferred to 2018	-	20 000
Commissioned services - internal	241 425	115 077
Event income	16 819	650
CREA	16 819	-
Various	-	650
Sundry and sales	20 031	1 000
EXPENDITURE	509 835	571 607
Consultants and related expenses	37 453	74 006
Gender-based Violence - advocacy	-	12 357
Information dissemination and distribution	1 757	1 438
Operating expenses	22 500	12 686
Personnel costs	358 002	362 920
Personnel expenses	15 946	14 651
Provision for leave pay	(2 851)	(5 569)
Research and publications	4 000	6 725
Small grants for capacity building and campaigning	6 666	3 000
Staff meeting	15 681	16 602
Take Back The Tech Camp	20 278	25 808
Tools, resources and training material development	9 981	4 105
Translation	622	157
Travel and staff meetings	19 799	42 722
SURPLUS/(DEFICIT) FOR THE YEAR	44 288	12 458
TRANSFER (TO)/FROM PROJECTS	(1 286)	1 428
TRANSFER (TO) SUSTAINABILITY FUND	(43 002)	(13 886)
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

WOMEN'S RIGHTS PROGRAMME

ALL WOMENT COUNT (FLOW)

A Global South Alliance to prevent violence against ALL women

	2019 USD	2018 USD
INCOME	177 572	149 427
Grants	177 572	149 427
Creating Resources for Empowerment in Action – CREA Received	177 572	149 427
Deferred to 2018	202 096	210 080
Deferred to 2019	-	49 146
Deferred to 2020	109 799	(109 799)
	(134 323)	-
EXPENDITURE	177 572	149 427
Coordination	42 594	34 494
Monitoring and evaluation	7 935	7 800
Supporting content production through structure knowledge and capacity building activities	56 746	55 258
Take Back The Tech! Initiative	70 297	51 875
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

WOMEN'S RIGHTS PROGRAMME

BUILDING EROTICS NETWORKS IN INDIA, NEPAL AND SRI LANKA

	2019 USD	2018 USD
INCOME	-	50 758
Grants	-	50 758
Mannion Daniels LTD for Amplify Change	-	50 758
Deferred to 2018	-	69 821
Refunded to donor	-	(19 063)
EXPENDITURE	-	49 330
Coordination	-	37 841
Information dissemination and distribution	-	3 716
Meeting	-	3 142
Research	-	4 631
SURPLUS/(DEFICIT) FOR THE YEAR	-	1 428
TRANSFER TO WRP COORDINATION	-	(1 428)
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

WOMEN'S RIGHTS PROGRAMME

EXPANDING EROTICS NETWORKS IN SOUTH ASIA

	2019 USD	2018 USD
INCOME	206 037	16 718
Grants	206 037	16 718
Mannion Daniels LTD for Amplify Change Agreement Number: 8S5D-CLTC-JR Received	206 037	16 718
Deferred to 2019	205 029	142 132
Deferred to 2020	125 414 (124 406)	(125 414) -
EXPENDITURE	206 037	16 718
Campaigns and Communications	17 013	-
Capacity Building	34 986	1 022
Monitoring and Evaluation	712	-
Network Building	55 033	13 744
Organisational Strengthening/Capacity Building/ Sustainability	58 743	-
Policy Advocacy	27 210	1 097
Research	12 341	855
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

WOMEN'S RIGHTS PROGRAMME

MAKING A FEMINIST RESEARCH NETWORK

	2019 USD	2018 USD
INCOME	467 859	39 336
Grants		
International Development Research Centre Grant # 108598-001	467 859	39 336
Received	368 780	174 551
Deferred to 2019	135 215	(135 215)
Deferred to 2020	(36 136)	-
EXPENDITURE	467 859	39 336
Consultants	3 150	2 250
Coordination	101 464	30 300
Indirect costs	29 336	2 744
Research	328 993	-
Staff travel	4 916	4 041
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

WOMEN'S RIGHTS PROGRAMME

MAPPING GENDER AND THE INFORMATION SOCIETY

	2019 USD	2018 USD
INCOME	-	22 120
Grants		
International Development Research Centre Grant # 108435-001	-	22 120
Received	-	6 561
Deferred to 2018	-	15 558
EXPENDITURE	-	22 120
Coordination	-	2 058
Research	-	19 079
Staff travel	-	983
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

WOMEN'S RIGHTS PROGRAMME

TAKE BACK THE TECH (TBTT)

	2019 USD	2018 USD
INCOME	46 248	45 582
Grants	46 248	45 582
The Womanity Foundation	46 248	45 582
Received	24 130	50 350
Deferred to 2018	-	17 349
Deferred to 2019	22 118	(22 118)
EXPENDITURE	47 533	45 582
Administration	-	2 982
Coordination	8 905	16 558
Digital and physical safety	12 969	7 155
Evaluation	4 060	-
Localisation process	6 456	9 909
TBTT conversion and campaigns	15 143	8 977
SURPLUS/(DEFICIT) FOR THE YEAR	(1 286)	-
TRANSFER FROM WRP COORDINATION	1 286	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-