

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

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2009**

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

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ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**BOARD'S RESPONSIBILITIES AND APPROVAL****ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009**

The association is required by its Bylaws, to maintain adequate accounting records and is responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is its 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 board acknowledge that it is 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 board 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 board is 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 board has reviewed the association's cash flow forecast for the year to 31 December 2010 and, in the light of this review and the current financial position, it is satisfied that the association has or has access to adequate resources to continue in operational existence for the foreseeable future.

Although the board is primarily responsible for the financial affairs of the association, it is supported by the association's external auditors.

The external auditors are responsible for independently reviewing 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 and 3.

The annual financial statements set out on pages 4 to 39, were approved by the board on the 12 August 2010 and were signed on its behalf by:



Anriette Esterhuysen
Executive Director

REPORT OF THE INDEPENDENT AUDITORS

TO THE EXECUTIVE BOARD

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

Report on the financial statements

We have audited the accompanying financial statements of the Association for Progressive Communications which comprise the executive board' report, statement of financial position as at 31 December 2009, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year, and a summary of significant accounting policies and other explanatory notes set out on pages 3 to 18.

The Executive board's responsibility for the financial statements

The organisation's executive board is responsible for the preparation and the fair presentation of these financial statements in accordance with their accounting policies. This responsibility includes : designing implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Unqualified Opinion

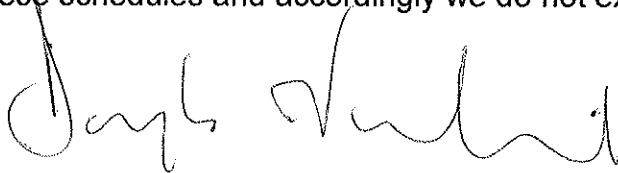
In our opinion, these financial statements fairly present, in all material respects, the financial position of the Association for Progressive Communication as at 31 December 2009, and of its financial performance and its cash flows for the year then ended in accordance with its accounting policies.

Emphasis of Matter

As is explained in note 9 to the financial statements, the company 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.

Supplementary information

The supplementary schedules set out on pages 19 to 39 do not form part of the annual financial statements and are presented as additional information. We have not audited these schedules and accordingly we do not express an opinion on them.



Douglas & Velcich
Chartered Accountants (S.A.)
Registered Accountants and Auditors

Johannesburg
12 August 2010

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

REPORT OF THE EXECUTIVE BOARD FOR THE YEAR ENDED 31 DECEMBER 2009

Your Executive Board presents its report, together with the audited annual financial statements of the Association for the year ended 31 December 2009.

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 to the value of USD Nil (2008 - USD Nil).

Post financial position events

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

Executive Board of the Association

The following served on the Board during the year under review :-

D Lujambio, (Chairperson) Nodo TAU, Argentina
V Pellizer, (Vice Chair) Oneworld - platform for
Southeast Europe (Owpsee), Bosnia and Herzegovina
M Sigillito, (Treasurer), Uruguay
A Garton, APC.au, Australia
A Alegre, Foundation for Media Alternatives, Phillipinnes
M Lambert, Alternatives, Canada
J Nguo, ALIN, Kenya
A Esterhuysen, (APC Executive Director), South Africa

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2009

	Note	2009 USD	2008 USD	2007 USD
ASSETS		1,718,319	2,057,776	1,166,706
Non current assets		2	2	2
Equipment	2	2	2	2
Current assets		1,718,317	2,057,774	1,166,704
Accounts receivable	3	23,498	65,388	21,202
Accrued income - consulting income		-	30,807	2,240
Accrued income - grants	5	3,196	705,218	298,232
Cash and cash equivalents	4	1,691,623	1,256,361	845,030
TOTAL ASSETS		1,718,319	2,057,776	1,166,706
RESERVES AND LIABILITIES		1,718,319	2,057,777	1,166,706
Reserves and sustainability funds		659,384	638,404	460,893
MS sustainability fund		84,406	126,321	46,321
CIPP sustainability fund		62,868	114,901	76,117
SUCB sustainability fund		4,730	4,730	4,730
WNSP sustainability fund		473,361	358,432	333,725
Retained income		34,019	34,020	-
Current liabilities		1,058,935	1,419,373	705,813
Accounts payable	6	38,148	92,116	94,991
Deferred income - consulting income		-	-	2,989
Deferred income - grants	7	1,020,787	1,327,257	607,833
TOTAL RESERVES AND LIABILITIES		1,718,319	2,057,777	1,166,706

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2009

	Note	2009 USD	2008 USD	2007 USD
INCOME		3,002,926	3,336,408	2,184,173
Grant and contract income	8	2,879,019	2,847,244	2,083,048
Management Systems - MS		505,039	491,722	438,779
Communications and Information Policy Programme - CIPP		916,265	1,023,230	497,355
Strategic Uses and Capacity Building Programme - SUCB		48,315	27,983	(20)
Women's Networking Support Programme - WNSP		1,387,898	845,969	544,311
BCO Partnership and Coordination - BCO		21,502	458,340	602,623
Earned income		123,907	489,164	101,125
Consulting revenue - external		53,291	76,492	63,613
Management Systems - MS		6,650	21,269	-
Communications and Information Policy Programme - CIPP		35,138	26,932	8,510
Strategic Uses and Capacity Building Programme - SUCB		-	650	-
Women's Networking Support Programme - WNSP		11,503	27,640	55,103
Consulting revenue - internal		-	346,747	-
Management Systems - MS		-	134,986	-
Communications and Information Policy Programme - CIPP		-	103,165	-
Strategic Uses and Capacity Building Programme - SUCB		-	15,295	-
Women's Networking Support Programme - WNSP		-	93,301	-
Foreign exchange gains		9,228	-	-
Interest		452	-	6,582
Membership fees		23,135	28,377	29,600
Sales and sundry		37,801	37,548	1,330
EXPENDITURE		2,981,945	3,158,897	2,367,345
Accounting, human resources and other fees		22,795	20,628	21,227
Annual report		3,847	3,098	14,235
Auditors' remuneration	9	10,757	9,270	775
Bank charges		13,448	11,797	5,211
Bad debts written off	10	5,022	1,000	-
Conference attendance and exhibitions		128	542	1,850
Depreciation	2	-	-	-
Fundraising expenses		3,375	7,832	-
General expenses		1,478	4,432	1,913
Meetings (staff, executive board and council)		22,341	56,978	260,074
Office expenses		14,417	14,109	18,981
Promotional materials and printing		5,109	-	9,379
Programme and project expenses		2,506,322	2,607,982	1,532,025
Postage		1,601	907	4,218
Personnel costs		343,876	378,769	425,599
Telephone and fax		1,799	1,145	3,490
Translation		7,005	15,610	8,046
Travel, accommodation and per diems		6,853	11,905	35,812
Website (includes re-design)		11,772	12,893	24,510
SURPLUS/(DEFICIT) FOR THE YEAR		20,981	177,511	(183,172)

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CHANGES IN RESERVES
FOR THE YEAR ENDED 31 DECEMBER 2009

	WNSP SUSTAINABILITY FUND USD	CIPP SUSTAINABILITY FUND USD	SUCB SUSTAINABILITY FUND USD	MS SUSTAINABILITY FUND USD	PROGRAMME FUNDS USD	GENERAL FUND USD	TOTAL USD
Balance at 31 December 2006	238,191	87,929	10,330	266,321	-	41,294	644,065
Surplus for the year	-	-	-	-	129,934	(313,106)	(183,172)
Transfer to Management systems	(40,000)	(11,812)	-	(220,000)	-	271,812	-
Transfer to sustainability funds	135,534	-	-	-	(135,534)	-	-
Transfer from sustainability funds	-	-	(5,600)	-	5,600	-	-
Balance at 31 December 2007	333,725	76,117	4,730	46,321	-	-	460,893
Surplus for the year	-	-	-	-	17,721	159,790	177,511
Transfer to Programmes	-	-	-	-	45,770	(45,770)	-
Transfer to sustainability funds	24,707	38,784	-	80,000	(63,491)	(80,000)	-
Balance at 31 December 2008	358,432	114,901	4,730	126,321	-	34,020	638,404
Surplus/(deficit) for the year	-	-	-	-	59,652	(38,672)	20,980
Transfer to Programmes	-	-	-	-	3,243	(3,243)	-
Transfer to sustainability funds	114,929	(52,033)	-	(41,915)	(62,895)	41,914	-
Balance at 31 December 2009	473,361	62,868	4,730	84,406	-	34,019	659,384

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CASH FLOWS FOR THE
YEAR ENDED 31 DECEMBER 2009

	2009 USD	2008 USD	2007 USD
Cash flows from operating activities			
Surplus/(deficit) for the year	20,981	177,510	(183,172)
Adjusted for :			
Interest received	(452)	-	(6,582)
(Decrease)/increase in deferred income - grants	(306,470)	719,424	(130,122)
(Decrease) in deferred income - consulting	-	(2,989)	2,989
Decrease/(increase) in accrued income - grants	702,022	(406,986)	315,755
Decrease/(increase) in accrued income - consulting	30,807	(28,567)	(333)
Operating surplus/(deficit) before working capital changes	446,888	458,392	(1,465)
Working capital changes	(12,079)	(47,061)	(165,948)
Decrease/(increase) in accounts receivable	41,889	(44,186)	(1,726)
(Decrease) in accounts payable	(53,968)	(2,875)	(164,222)
Cash generated from operations	434,809	411,331	(167,413)
Interest received	452	-	6,582
Net cash inflow/(outflow) from operating activities	435,261	411,331	(160,831)
Cash flows utilised in investing activities	-	-	-
Net increase/decrease in cash and cash equivalents	435,261	411,331	(160,831)
Cash and cash equivalents at beginning of year	1,256,361	845,030	1,005,861
Cash and cash equivalents at end of year	1,691,623	1,256,361	845,030

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

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 Tangible assets

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 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 property, plant and equipment is included in profit or loss when the item is derecognised. The gain or loss arising from the derecognising of an item of property, plant and 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 2009 (Continued)****1. ACCOUNTING POLICIES (Continued)****1.3 Financial instruments (continued)****Cash and cash equivalents**

Cash and cash equivalents are measured at fair value.

Trade and other receivables

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

Trade and other payables

Trade and other payables are measured at amortised cost using the effective interest method.

1.4 Impairment

The carrying amount of assets are reviewed at balance sheet date to determine whether there is any indication of impairment. If there is such indication, the assets are written down to the estimated recoverable amount. 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 recognised on a time proportion basis, taking account of the principal outstanding and the effective rate over the period to maturity, when it is probable that such income will accrue to the association.

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2009 (Continued)****1. ACCOUNTING POLICIES (Continued)****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.

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 profit sharing and 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.

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2009 (Continued)

2. EQUIPMENT

	Computer equipment USD	Furniture and fittings USD	Total USD
Net book value - 1/1/2009	1	1	2
At cost	17,893	2,135	20,028
Accumulated depreciation	(17,892)	(2,134)	(20,026)
Depreciation for the year	-	-	-
Net book value - 31/12/2009	1	1	2
At cost	17,893	2,135	20,028
Accumulated depreciation	(17,892)	(2,134)	(20,026)
Net book value - 1/1/2008	1	1	2
At cost	17,893	2,135	20,028
Accumulated depreciation	(17,892)	(2,134)	(20,026)
Depreciation for the year	-	-	-
Net book value - 31/12/2008	1	1	2
At cost	17,893	2,135	20,028
Accumulated depreciation	(17,892)	(2,134)	(20,026)
Net book value - 1/1/2007	1	1	2
At cost	17,893	2,135	20,028
Accumulated depreciation	(17,892)	(2,134)	(20,026)
Depreciation for the year	-	-	-
Net book value - 31/12/2007	1	1	2
At cost	17,893	2,135	20,028
Accumulated depreciation	(17,892)	(2,134)	(20,026)

2009
USD2008
USD2007
USD

3. ACCOUNTS RECEIVABLE

Debtors	14,829	56,504	3,704
Prepaid expenses	2,937	8,133	8,391
Sundry debtors	5,732	751	9,107
	23,498	65,388	21,202

4. CASH AND EQUIVALENTS

Bank of West - Cheque accounts	910,029	1,250,333	686,643
Bank of the West - Money market account□	774,710	-	153,266
Bank of the West - Deposit account□	5,121	5,121	5,121
Petty cash	1,763	907	-
	1,691,623	1,256,361	845,030

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2009 (Continued)

	2009 USD	2008 USD	2007 USD
5. ACCRUED INCOME			
Technical Centre for Agricultural and Rural Cooperation (CTA)			
- Project # 4-7-41-104-8	-	65,109	-
Department for International Development (DFID)			
BCO Partnership	-	175,190	157,619
Dutch Ministry of Foreign Affairs (DGIS)	-	333,393	-
Evangelischer Entwicklungsdienst e.V. (EED)	3,196	3,052	72,977
Food and Agriculture Organisation of the UN (FAO)			
- Project # PR 38506	-	12,500	-
International Development Research Centre (IDRC)			
- Grant # 102899-001	-	-	67,636
International Development Research Centre (IDRC)			
- Grant # 105129-001	-	82,804	-
Swiss Agency for Development and Cooperation (SDC)	-	33,170	-
	3,196	705,218	298,232
6. ACCOUNTS PAYABLE			
Accruals	31,533	86,701	88,032
Sundry payables	6,615	5,415	6,959
	38,148	92,116	94,991
7. DEFERRED INCOME			
Abigail E. Disney (Donation)	-	35,601	-
The Bill and Melinda Gates Foundation for SANGONeT	4,836	-	-
Department for International Development (DFID) - BCO APC	-	-	59,070
Department for International Development (DFID) - BCO partnership	40,060	49,974	134,141
Dutch Ministry of Foreign Affairs (DGIS)	100,822	-	-
BCO Partner Contributions to Impact Assessment	-	8,248	66,248
IICD	-	8,248	44,165
PANOS	-	-	22,083
Food and Agriculture Organisation of the UN (FAO) PR38506	-	3,315	7,500
The Ford Foundation	412,851	210,412	-
Strengthening Civil Society Networking and Advocacy	115,835	-	-
Sexuality and the Internet - An Exploratory Research Project	297,016	210,412	-
Hivos	116,000	266,645	-
Core Grant 2009-2012	-	138,050	-
Global Information Society Watch 2009-10	116,000	89,733	-
GenARDIS	-	38,862	-
Institute of International Education (IIE) - PHEA	104,381	40,337	-
International Development Research Centre	155,016	574,684	273,166
GenARDIS	-	48,916	-
Inspro	29,752	-	-
GEM II	90,134	313,928	57,941
CILAC	-	91,561	-
Kictanet	-	6,069	2,192
CICEWA	23,696	79,139	213,033
Media Piracy	11,434	35,070	-
International Institute for Communication and Development (IICD)	-	26,623	-
Open Society Institute	-	-	8,809
Silicon Valley Community Foundation for Ushahidi	-	19,463	-
Swedish International Development Cooperation Agency (SIDA)	40,693	55,988	-
Swiss Agency for Development and Cooperation (SDC)	38,835	3,340	52,083
BCO	-	3,340	52,083
Global Information Society Watch 2009-10	38,835	-	-
World Association for Christian Communication-CRIS	-	-	6,816
United Nations Development Programme (UNDP)	7,293	32,627	-
	1,020,787	1,327,257	607,833

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2009 (Continued)

	2009 USD	2008 USD	2007 USD
8. GRANTS AND CONTRACT INCOME			
Management systems - MGMT	505,039	491,722	438,779
The Bill and Melinda Gates Foundation for SANGONeT	127,388	-	-
Received	132,224	-	-
Deferred to 2010	(4,836)	-	-
Dutch Ministry of Foreign Affairs (DGIS) - MS	-	266,696	266,637
Received	133,393	133,303	133,304
Deferred to 2007	-	-	133,333
Accrued in 2008	(133,393)	133,393	-
Hivos (WW057105)	53,550	-	-
Humanity United for Ushahidi	69,463	180,537	-
Received	50,000	200,000	-
Deferred to 2009	19,463	(19,463)	-
International Development Research Centre (IDRC) - Grant # 102899-001 and 105259-001	54,638	44,489	172,142
Received	84,390	112,125	136,709
Accrued in 2006	-	-	(32,203)
Accrued in 2007	-	(67,636)	67,636
Deferred to 2010	(29,752)	-	-
The MacArthur Foundation for Ushahidi	200,000	-	-
Communications and Information Policy Programme - CIPP	301,634	344,167	403,295
The Ford Foundation - Grant # 1090-0354	154,165	-	75,000
Received	270,000	-	75,000
Deferred to 2010	(115,835)	-	-
Dutch Ministry of Foreign Affairs (DGIS)	-	200,000	200,000
Received	100,000	100,000	100,000
Deferred to 2007	-	-	100,000
Accrued in 2008	(100,000)	100,000	-
Hivos Grant # WW057105	40,000	93,288	87,213
Received	40,000	93,288	87,213
Institute of International Education - IIE PHEA Funds	73,276	7,663	-
Received	137,320	48,000	-
Deferred to 2009	40,337	(40,337)	-
Deferred to 2010	(104,381)	-	-
International Development Research Centre (IDRC) - Kictanet	8,859	21,328	41,082
Received	2,789	25,205	20,247
Deferred to 2007	-	-	23,027
Deferred to 2008	-	2,192	(2,192)
Deferred to 2009	6,069	(6,069)	-
United Nations Development Programme (UNDP)	25,334	21,888	-
Received	-	54,515	-
Deferred to 2009	32,627	(32,627)	-
Deferred to 2010	(7,293)	-	-
BALANCE CARRIED FORWARD	806,673	835,889	842,074

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2009 (Continued)

	2009 USD	2008 USD	2007 USD
8. GRANTS AND CONTRACT INCOME (Continued)			
BALANCE BROUGHT FORWARD	806,673	835,889	842,074
Communications and Information Policy Programme - CIPP (Continued)	614,631	679,063	94,060
Evangelischer Entwicklungsdienst e.V. (EED)			
- Project # 20026573	-	-	64,276
Received	-	69,925	-
Accrued in 2006	-	-	(8,701)
Accrued in 2007	-	(72,977)	72,977
Accrued in 2010	-	3,052	-
Department for International Development (DFID) CATIA	-	-	29,784
International Development Research Centre (IDRC) - CICEWA	239,783	330,465	-
Received	184,340	196,571	213,033
Deferred to 2008	-	213,033	(213,033)
Deferred to 2009	79,139	(79,139)	-
Deferred to 2010	(23,696)	-	-
World Association for Christian Communication-CRIS	-	6,816	-
Deferred to 2007	-	-	6,816
Deferred to 2008	-	6,816	(6,816)
International Development Research Centre (IDRC) - CILAC	113,233	106,085	-
Received	21,672	197,646	-
Deferred to 2009	91,561	(91,561)	-
International Development Research Centre (IDRC) - Media Piracy	60,011	82,699	-
Received	36,374	117,769	-
Deferred to 2009	35,070	(35,070)	-
Deferred to 2010	(11,434)	-	-
Bread for All	-	28,554	-
Hivos (WW235101)	89,733	86,635	-
Received	205,733	86,635	-
Deferred to 2010	(116,000)	-	-
ITeM	-	10,465	-
Swedish International Development Cooperation Agency - SIDA	111,872	27,344	-
Received	96,577	83,332	-
Deferred to 2009	55,988	(55,988)	-
Deferred to 2010	(40,693)	-	-
Strategic Uses and Capacity Building Programme - SUCB	48,315	27,983	(20)
Hivos (WW057105)	40,000	2,487	-
International Development Research Centre (IDRC)	-	-	(4,812)
Food and Agriculture Organisation of the UN (FAO) PR38506	8,315	16,885	-
Received	17,500	7,500	-
Accrued in 2008	(12,500)	12,500	-
Deferred to 2009	3,315	(3,315)	-
Open Society Institute	-	8,811	4,792
Deferred to 2008	-	8,811	8,811
BALANCE CARRIED FORWARD	1,469,619	1,542,935	936,114

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2009 (Continued)

	2009 USD	2008 USD	2007 USD
8. GRANTS AND CONTRACT INCOME (Continued)			
BALANCE BROUGHT FORWARD	1,469,619	1,542,935	936,114
Women's Networking Support Programme - WNSP	1,387,898	845,968	544,311
Dutch Ministry of Foreign Affairs (DGIS) - WNSP	-	200,000	213,014
Received	100,000	100,000	100,000
Deferred to 2007	-	-	113,014
Accrued in 2008	(100,000)	100,000	-
Dutch Ministry of Foreign Affairs (DGIS) - WNSP, MDG3 Fund	732,150	-	-
Received	832,972	-	-
Deferred to 2010	(100,822)	-	-
The Ford Foundation - Grant # 1080-1187	145,897	22,088	-
Received	232,500	232,500	-
Deferred to 2009	210,412	(210,412)	-
Deferred to 2010	(297,016)	-	-
Global Fund for Women	-	10,000	-
International Development Research Centre (IDRC)			
- Grant #105129-001 - FTX	-	148,600	-
Received	82,804	65,796	-
Accrued in 2008	(82,804)	82,804	-
Oxfam-Novib	-	27,140	-
International Development Research Centre (IDRC)			
- Grant # 103586-001 - GEM II	284,925	216,710	191,814
Received	61,130	472,697	127,654
Deferred to 2007	-	-	122,101
Deferred to 2008	-	57,941	(57,941)
Deferred to 2009	313,928	(313,928)	-
Deferred to 2010	(90,134)	-	-
Technical Centre for Agricultural and Rural Cooperation (CTA)	-	65,109	-
Received	65,109	-	-
Accrued in 2008	(65,109)	65,109	-
International Institute for Communication and Development (IICD)	26,623	-	-
Received	-	26,623	-
Deferred to 2009	26,623	(26,623)	-
International Development Research Centre (IDRC) - GenARDIS	97,992	56,175	-
Received	49,076	105,091	-
Deferred to 2009	48,916	(48,916)	-
Hivos Grant # WW057105	40,000	93,288	122,985
Received	40,000	93,288	122,985
Hivos Project # WW057104	60,312	6,858	-
Received	21,450	45,720	-
Deferred to 2009	38,862	(38,862)	-
Swiss Agency for Development and Cooperation-(WNSP)			6,890
Received	-	-	29,973
Accrued in 2006	-	-	(23,083)
International Development Research Centre	-	-	9,608
BALANCE CARRIED FORWARD	2,857,517	2,388,903	1,480,425

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2009 (Continued)

	2009 USD	2008 USD	2007 USD
8. GRANTS AND CONTRACT INCOME (Continued)			
BALANCE BROUGHT FORWARD	2,857,517	2,388,903	1,480,425
BCO Programme Support and Coordination - BCO	21,502	458,340	602,624
Department for International Development (DFID) Partnership - (DFID) #AG3875	-	161,008	436,910
Received	101,938	142,000	718,142
Accrued in 2006	-	-	(364,162)
Accrued in 2007	-	(142,000)	142,000
Deferred to 2008	-	59,070	(59,070)
Accrued in 2008	(101,938)	101,938	-
Department for International Development (DFID) Coordination - (DFID) #AG3875	9,914	157,419	40,879
Received	73,252	15,619	228,360
Accrued in 2006	-	-	(68,959)
Accrued in 2007	-	(15,619)	15,619
Accrued in 2008	(73,252)	73,252	-
Deferred to 2008	-	134,141	(134,141)
Deferred to 2009	49,974	(49,974)	-
Deferred to 2010	(40,060)	-	-
Swiss Agency for Development & Cooperation (SDC)	3,340	81,913	53,247
Received	33,170	-	47,665
Deferred to 2007	-	-	57,665
Deferred to 2008	-	52,083	(52,083)
Deferred to 2009	3,340	(3,340)	-
Accrued in 2008	(33,170)	33,170	-
Partner Contributions to Impact Assessment			
APC	-	-	30,118
PANOS	-	22,083	16,517
Deferred to 2008	-	22,083	16,517
HIVOS	-	-	9,533
IICD	8,248	35,917	15,420
Received	-	-	39,751
Deferred to 2007	-	-	19,834
Deferred to 2008	-	44,165	(44,165)
Deferred to 2009	8,248	(8,248)	-
	2,879,019	2,847,243	2,083,048
9. AUDITORS' REMUNERATION			
Audit fee	10,757	9,000	-
Project audit	-	1,020	775
Overprovision in previous years	-	(750)	-
	10,757	9,270	775

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2009 (Continued)****10. BAD DEBTS WRITTEN OFF**

Bad debts consists of uncollectible membership dues written off.

11. 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. Donors have agreed to continue supporting the association in 2010. The Board is in the process of building up sufficient reserves.

12. FINANCIAL RISK**12.1 Currency risk**

The association is exposed to currency risk to the extent that grants are received by the association in foreign currency.

12.2 Interest rate risk

The association is exposed to interest rate risk, as it places funds at both fixed and floating interest rates. The risk is managed by maintaining an appropriate mix between fixed and floating rates and placings within market expectations.

12.3 Liquidity risk

The association manages liquidity risk by monitoring forecast cash flows and ensuring that adequate cash reserves are maintained.

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

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STATEMENT OF COMPREHENSIVE INCOME FOR THE
YEAR ENDED 31 DECEMBER 2009

MANAGEMENT SYSTEMS - MS

	Note	2009 USD	2008 USD	2007 USD
INCOME		888,475	938,731	694,360
Grants and contract income		505,039	491,722	438,779
Humanity United for Ushahidi		69,463	180,537	-
Received		50,000	200,000	-
Deferred to 2009		19,463	(19,463)	-
The MacArthur Foundation for Ushahidi		200,000	-	-
The Bill and Melinda Gates Foundation for SANGONeT		127,388	-	-
Received		132,224	-	-
Deferred to 2010		(4,836)	-	-
Hivos (VW057105)		53,550	-	-
Dutch Ministry of Foreign Affairs (DGIS)		-	266,696	266,637
Received		133,393	133,303	133,304
Deferred to 2007		-	-	133,333
Accrued in 2008		(133,393)	133,393	-
International Development Research Centre (IDRC)		54,638	44,489	172,142
Received		84,390	112,125	136,709
Accrued in 2006		-	-	(32,203)
Accrued in 2007		-	(67,636)	67,636
Deferred to 2010		(29,752)	-	-
Earned income		383,435	447,009	255,581
Administration fees		243,418	253,060	154,689
Consulting revenue - external		6,650	21,269	-
Consulting revenue - internal		121,769	134,986	64,710
Foreign exchange gains		9,228	-	-
Interest		452	-	6,582
Membership fees (in STaND)		-	28,377	29,600
Sales and sundry		1,918	9,317	-
EXPENDITURE		927,149	778,942	1,007,466
Administrative expenses		475,626	550,917	835,324
Accounting fees		7,465	12,310	17,482
Annual report		3,847	3,098	14,235
Auditors' remuneration	7	10,760	9,270	775
Bank charges		13,448	11,797	5,216
Bad debts written off	8	5,022	1,000	-
Conference attendance and exhibitions		-	42	1,250
Consultants (HR, legal media, research, technical)		15,330	8,318	-
Donations and memberships	2	-	500	600
Evaluation		3,300	-	-
Fundraising expenses		75	7,832	-
General expenses		-	4,432	1,195
Media consultant		-	-	3,744
Meetings (staff, executive board and council)		22,341	56,978	260,074
Office expenses		14,417	14,109	18,981
Promotional materials and printing		5,109	-	9,379
Postage		1,601	907	4,218
Repairs and maintenance		-	-	216
Salaries and benefits		343,876	378,769	425,599
Staff training		128	-	-
Stationery and software		1,478	-	718
Telephone and fax		1,799	1,145	3,274
Translation and editing		7,005	15,610	8,046
Travel (staff)		6,853	11,905	35,812
Website (includes re-design in 2009)		11,772	12,893	24,510
Project expenses		451,523	228,027	172,142
INSPRO expenses		54,638	47,490	172,142
SANGONeT expenses		127,388	-	-
Ushahidi expenses		269,497	180,537	-
(DEFICIT)/SURPLUS /(DEFICIT) FOR THE YEAR		(38,674)	159,790	(313,106)
TRANSFER (TO) PROJECTS - BCO		-	(13,092)	-
TRANSFER (TO)/FROM CIPP SUSTAINABILITY FUND		-	-	40,000
TRANSFER (TO)/FROM WNSP SUSTAINABILITY FUND		-	-	11,812
TRANSFER FROM/(TO) MGMT SUSTAINABILITY FUND		41,915	(80,000)	220,000
TRANSFER (TO) SUCB		(3,243)	(32,678)	-
BALANCE AT BEGINNING OF YEAR		34,020	-	41,294
BALANCE AT END OF YEAR		34,018	34,020	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME FOR THE
YEAR ENDED 31 DECEMBER 2009COMMUNICATIONS AND INFORMATION POLICY PROGRAMME
PROGRAMME COORDINATION

	2009 USD	2008 USD	2007 USD
INCOME	282,457	474,263	541,070
Grants and contract income	147,469	344,165	433,079
Dutch Ministry of Foreign Affairs (DGIS)	-	200,000	200,000
Received	100,000	100,000	100,000
Deferred to 2007	-	-	100,000
Accrued in 2008	(100,000)	100,000	-
The Ford Foundation	-	-	75,000
Department for International Development(DFID)-CATIA	-	-	29,784
Hivos (WWW057105)	40,000	93,288	87,213
Institute of International Education (IIE) - PHEA	73,276	7,663	-
Received	137,320	48,000	-
Deferred to 2009	40,337	(40,337)	-
Deferred to 2010	(104,381)	-	-
International Development Research Centre (IDRC) - Kictanet	8,859	21,328	41,082
Received	2,789	25,205	20,247
Deferred to 2007	-	-	23,027
Deferred to 2008	-	2,192	(2,192)
Deferred to 2009	6,069	(6,069)	-
United Nations Development Programme (UNDP)	25,334	21,888	-
Received	-	54,515	-
Deferred to 2009	32,627	(32,627)	-
Deferred to 2010	(7,293)	-	-
Earned income	134,988	130,097	107,991
Consulting revenue - internal	100,796	103,165	99,481
Consulting revenue - external	12,997	2,694	8,510
Swedish International Development Cooperation Agency (SIDA)	21,194	24,239	-
Received	45,433	-	-
Accrued in 2008	(24,239)	24,239	-
EXPENDITURE	328,154	422,386	541,070
Campaign for decreasing cost of bandwidth - South Africa	73,276	7,663	-
Consultants	1,140	3,412	16,051
Handbook	4,378	20,500	25,000
Information Society Watch	2,200	18,132	24,086
Information dissemination and promotions	-	-	49,172
Kictanet	8,858	21,328	41,082
LAC ICT policy project	35,856	48,514	81,856
Operating expenses	37,473	55,181	57,128
Personnel costs	111,145	153,455	130,206
Pro-Poor ICT Access Resource Kit	24,424	21,888	-
Research and consultants	-	5,129	1,826
SAT3	-	2,000	34,695
Study of ICT for Enhancement of Democracy - East Africa	22,104	24,239	-
Translation	332	9,012	13,207
Travel	6,968	31,935	43,803
Workshop	-	-	22,958
SURPLUS/(DEFICIT) FOR THE YEAR	(45,697)	51,876	-
TRANSFER (TO) PROJECTS - BCO IN 2008	-	(13,092)	-
TRANSFER FROM/(TO) CIPP SUSTAINABILITY FUND	45,697	(38,784)	-
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 2009

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

COMMUNICATION FOR INFLUENCE: LINKING ADVOCACY, DISSEMINATION
AND RESEARCH: BUILDING ICTD NETWORKS IN CENTRAL, EAST AND WEST AFRICA (CICEWA).

	2009 USD	2008 USD	2007 USD
INCOME	239,783	330,465	-
International Development Research Centre - IDRC	239,783	330,465	-
Received	184,340	409,604	-
Deferred to 2009	79,139	(79,139)	-
Deferred to 2010	(23,696)	-	-
EXPENDITURE	239,783	330,465	-
Consultants	31,150	22,700	-
Indirect costs	27,586	38,018	-
Personnel	71,250	75,000	-
Research	41,060	113,483	-
Training	60,000	59,999	-
Travel (staff)	8,737	21,264	-
SURPLUS FOR THE YEAR	-	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-	-
BALANCE AT END OF YEAR	-	-	-

COMMUNICATION FOR INFLUENCE: LINKING ADVOCACY, DISSEMINATION
AND RESEARCH: BUILDING ICTD NETWORKS IN THE ANDEAN REGION
AND LATIN AMERICA (CILAC).

	2009 USD	2008 USD	2007 USD
INCOME	113,233	106,085	-
International Development Research Centre - IDRC	113,233	106,085	-
Received	21,672	197,646	-
Deferred to 2009	91,561	(91,561)	-
EXPENDITURE	119,568	106,085	-
Consultants	35,100	2,000	-
Indirect costs	13,746	12,204	-
Personnel	22,234	23,291	-
Research	44,788	12,587	-
Travel and workshops	3,700	56,003	-
(DEFICIT) FOR THE YEAR	(6,335)	-	-
TRANSFER (TO)/FROM CIPP SUSTAINABILITY FUND	6,335	-	-
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 2009

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

GLOBAL INFORMATION SOCIETY WATCH

	2009 USD	2008 USD	2007 USD
INCOME	201,605	152,997	-
Bread for All	-	28,554	-
Hivos (WW235101)	89,733	86,635	-
Received	205,733	86,635	-
Deferred to 2010	(116,000)	-	-
ITeM	-	10,465	-
Swiss Agency for Development & Cooperation - SDC	-	-	-
Received	38,835	-	-
Deferred to 2010	(38,835)	-	-
Swedish International Development Cooperation Agency - SIDA	111,872	27,344	-
Received	96,577	83,332	-
Deferred to 2009	55,988	(55,988)	-
Deferred to 2010	(40,693)	-	-
EXPENDITURE	201,605	152,997	-
Book - content	107,428	79,264	-
Book - production and distribution	42,286	13,576	-
Book - website and launch	4,772	5,927	-
Coordination	17,280	12,500	-
Networking/advocacy and capacity building	29,839	41,730	-
SURPLUS FOR THE YEAR	-	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-	-
BALANCE AT END OF YEAR	-	-	-

TOWARDS DÉTENTE IN MEDIA PIRACY

	2009 USD	2008 USD	2008 USD
INCOME	60,011	82,699	-
International Development Research Centre - IDRC	60,011	82,699	-
Received	36,374	117,769	-
Deferred to 2009	35,070	(35,070)	-
Deferred to 2010	(11,434)	-	-
EXPENDITURE	60,011	82,699	-
Consultants	22,950	6,000	-
Indirect costs	6,904	9,514	-
Personnel	20,500	57,000	-
Research	9,189	8,536	-
Travel (staff)	468	1,649	-
SURPLUS 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 2009

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

KNOWLEDGE AND CAPACITY FOR CIVIL SOCIETY ENGAGEMENT IN ICT POLICY:
LINKING NATIONAL ADVOCACY TO GLOBAL NETWORKS THROUGH SOUTH
SOUTH COLLABORATION AND INFORMATION SHARING

	2009 USD	2008 USD	2007 USD
INCOME	-	-	64,276
Evangelischer Entwicklungsdienst - EED	-	-	64,276
Received	-	69,925	-
Accrued in 2006	-	-	(8,701)
Accrued in 2007	-	(72,977)	72,977
Accrued in 2008	-	3,052	-
EXPENDITURE	-	-	64,276
Administration	-	-	7,018
Coordination	-	-	2,615
Networked national ICT policy websites	-	-	54,643
SURPLUS 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 2009

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

STRENGTHENING CIVIL SOCIETY NETWORKING AND ADVOCACY
ON INTERNET PUBLIC POLICY IN GLOBAL ARENAS

	2009 USD	2008 USD	2007 USD
INCOME	154,165	-	-
The Ford Foundation	154,165	-	-
Received	270,000	-	-
Deferred to 2010	(115,835)	-	-
EXPENDITURE	154,165	-	-
Consultants/honoraria	731	-	-
Indirect expenses	14,000	-	-
Office expenses	4,371	-	-
Salaries and benefits	75,083	-	-
Travel and meeting expenses	59,980	-	-
SURPLUS FOR THE YEAR	-	-	-
TRANSFER FROM CIPP COORDINATION	-	-	-
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 2009

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

CRIS CAMPAIGN KENYA AND GLOBAL GOVERNANCE PROJECT

	2009 USD	2008 USD	2007 USD
INCOME	-	6,818	-
Grant and contract income			
World Association for Christian communities			
Deferred to 2007	-	-	6,816
Deferred to 2008	-	6,818	(6,816)
EXPENDITURE	-	6,818	-
Project expenditure	-	6,818	-
SURPLUS 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 2009

STRATEGIC USES AND CAPACITY BUILDING PROGRAMME

PROGRAMME COORDINATION

	2009 USD	2008 USD	2007 USD
INCOME	119,383	18,432	145,221
Grants and contract income	40,000	2,487	-
Hivos (WV057105)	40,000	2,487	-
Earned income	79,383	15,945	145,221
Consulting revenue - internal	56,248	15,295	145,221
Consulting revenue - external	-	650	-
Membership fees	23,135	-	-
EXPENDITURE	122,627	59,918	146,009
Conference attendance and exhibitions	556	-	-
Consultants	-	-	6,509
Information dissemination	160	181	-
Member meetings and MEF	1,040	-	-
Operating expenses	4,624	2,286	2,159
Personnel costs	107,608	47,892	67,009
Tools (development of tools and resources)	200	963	10,743
Translation	-	272	295
Travel	8,439	8,324	14,589
Workshop:Rio	0	-	44,705
(DEFICIT) FOR THE YEAR	(3,243)	(41,487)	(788)
TRANSFER FROM PROJECTS	-	8,809	
TRANSFER FROM MGMT	3,243	32,678	
TRANSFER FROM SUCB			788
BALANCE AT BEGINNING OF YEAR	-	-	-
BALANCE AT END OF YEAR	-	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME FOR THE
YEAR ENDED 31 DECEMBER 2009

STRATEGIC USES AND CAPACITY BUILDING PROGRAMME

WEB 2.0 AND SOCIAL NETWORKING FOR DEVELOPMENT
(IMARK MODULE)

	2009 USD	2008 USD	2007 USD
INCOME	8,315	16,685	-
Grant and contract income			
FAO (PR 38506)	8,315	16,685	-
Received	17,500	7,500	-
Accrued in 2008	(12,500)	12,500	-
Deferred to 2009	3,315	(3,315)	-
EXPENDITURE	8,315	16,685	-
Content - Review	-	2,400	-
Content - Social Networking	3,200	4,000	-
Content - Translation	620	5,780	-
Content - Web 2.0 Technologies	1,700	3,500	-
Coordination	2,795	1,005	-
SURPLUS 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 2009

STRATEGIC USES AND CAPACITY BUILDING PROGRAMME

CAPACITY BUILDING FOR WIRELESS NETWORKING IN AFRICA
PHASE 2 PLANNING MEETING, LONDON, DECEMBER 2006

	2009 USD	2008 USD	2007 USD
INCOME	-	8,811	(20)
Grant and contract income			
IDRC -Grant # 104172-001	-	-	(4,812)
Received	-	-	39,470
Accrued in 2006	-	-	(44,282)
Open Society Institute	-	8,811	4,792
Received	-	-	24,975
Accrued in 2006	-	-	(24,975)
Deferred to 2007	-	-	13,603
Deferred to 2008	-	8,811	(8,811)
EXPENDITURE	-	-	4,792
Consultant	-	-	4,792
SURPLUS/(DEFICIT) FOR THE YEAR	-	8,811	(4,812)
TRANSFER TO SUCB PROGRAMME		(8,811)	
TRANSFER TO SUCB SUSTAINABILITY FUND	-		4,812
BALANCE AT END OF YEAR	-	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME FOR THE
YEAR ENDED 31 DECEMBER 2009

STRATEGIC USES AND CAPACITY BUILDING PROGRAMME

SECURE ONLINE COMMUNICATIONS:
WORKSHOP AT HIGHWAY AFRICA - 2004

	2009 USD	2008 USD	2007 USD
INCOME	-	-	-
Grant and contract income			
Open Society Institute for Southern Africa	-	-	-
Received	-	-	13,520
Accrued in 2006	-	-	(13,520)
EXPENDITURE	-	-	-
SURPLUS 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 2009

WOMEN'S NETWORKING SUPPORT PROGRAMME

PROGRAMME COORDINATION

	2009 USD	2008 USD	2007 USD
INCOME	288,819	311,714	334,321
Grant and contract income	-	200,000	213,014
Dutch Ministry of Foreign Affairs - DGIS	-	200,000	213,014
Received	100,000	100,000	100,000
Deferred to 2007	-	-	113,014
Accrued in 2008	(100,000)	100,000	-
Earned income	288,819	111,714	121,307
Consulting revenue - internal	277,435	93,301	110,362
Consulting revenue - external	11,103	17,598	9,615
Sundry and sales	282	815	1,330
EXPENDITURE	205,614	285,544	254,681
Consultancy expenses	7,472	7,491	987
Council and IGF meetings	-	-	15,180
Global advocacy and GK3 meetings	-	-	6,405
Information dissemination and distribution	174	7,162	14,826
Operating expenses	34,359	37,300	23,737
Personnel costs	153,722	182,599	166,396
Personnel expenses	5,685	7,500	10,871
Research and publications	-	3,240	1,400
Take back the tech campaign	-	7,620	-
Translation	634	2,090	1,733
Travel and staff meetings	3,569	30,543	13,146
SURPLUS FOR THE YEAR	83,205	26,171	79,640
TRANSFER (TO) PROJECTS - BCO IN 2008	-	(13,092)	(28)
TRANSFER (TO) WNSP SUSTAINABILITY FUNDS	(83,205)	(13,078)	(79,612)
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 2009

WOMEN'S NETWORKING SUPPORT PROGRAMME

SEXUALITY AND THE INTERNET - AN EXPLORATORY
RESEARCH PROJECT

	2009 USD	2008 USD	2007 USD
INCOME	145,897	22,088	-
Grant and contract income	145,897	22,088	-
The Ford Foundation - Grant # 1080-1187	145,897	22,088	-
Received	232,500	232,500	-
Deferred to 2009	210,412	(210,412)	-
Deferred to 2010	(297,016)	-	-
EXPENDITURE	145,897	22,088	-
Consultants	188	-	-
Information dissemination and promotion and translation	2,250	-	-
Management and administration	19,030	2,881	-
Personnel	37,000	17,000	-
Research	55,101	1,050	-
Travel and meetings	8,172	1,157	-
Workshops	24,156	-	-
SURPLUS 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 2009

WOMEN'S NETWORKING SUPPORT PROGRAMME

	2009 USD	2008 USD	2007 USD
FEMINIST TECH EXCHANGE: MOVEMENT BUILDING AND TECHNOLOGY			
INCOME	35,601	213,156	-
Grant and contract income	-	185,740	-
Global Fund for Women	-	10,000	-
IDRC - Grant #105129-001	-	148,600	-
Received	82,804	65,796	-
Accrued in 2008	(82,804)	82,804	-
Oxfam-Novib	-	27,140	-
Earned income	35,601	27,416	-
Abigail E. Disney (donation)	35,601	14,399	-
Received	-	50,000	-
Deferred to 2009	35,601	(35,601)	-
Refunds for accommodation and travel	-	13,017	-
EXPENDITURE	10,872	213,156	-
Management fees	-	24,640	-
Per diems and venue hire	5,734	64,934	-
Personnel - event planners and training coordinators	-	28,000	-
Research/documentation promotion	807	9,850	-
Technical equipment and services	1,600	13,045	-
Travel	2,731	72,688	-
SURPLUS FOR THE YEAR	24,729	-	-
TRANSFER (TO) WNSP SUSTAINABILITY FUNDS	(24,729)	-	-
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 2009

WOMEN'S NETWORKING SUPPORT PROGRAMME

GenARDIS ROUND III (2008-2010)

	2009 USD	2008 USD	2007 USD
INCOME	184,927	128,142	-
Grant and contract income			
Hivos - Project # WW057104	60,312	6,858	-
Received	21,450	45,720	-
Deferred to 2009	38,862	(38,862)	-
CTA - Project # 4-7-41-104-8	-	65,109	-
Received	65,109	-	-
Accrued in 2008	(65,109)	65,109	-
IDRC - Grant #104901-001	97,992	56,175	-
Received	49,076	105,091	-
Deferred to 2009	48,916	(48,916)	-
Deferred to 2007			(9,608)
Transfer to AAW			9,608
IICD - Project # 22007	26,623	-	-
Received	-	26,623	-
Deferred to 2009	26,623	(26,623)	-
EXPENDITURE	184,927	128,142	-
Consultants	10,000	5,000	-
Indirect costs	12,344	13,321	-
Personnel	16,000	16,000	-
Research Expenses	146,583	4,712	-
Awards	143,943	-	-
Communications and online knowledge sharing	2,513	4,000	-
Translation	127	712	-
Workshops	-	89,109	-
SURPLUS 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 2009

WOMEN'S NETWORKING SUPPORT PROGRAMME

APC-AFRICA-WOMEN PROJECT (PHASE 2)

	2009 USD	2008 USD	2007 USD
INCOME	56,500	103,330	178,081
Grant and contract income			
Hivos (WW057103)	40,000	93,288	122,985
Received	40,000	93,288	87,213
Deferred to 2007		-	35,772
IDRC			9,608
Transfer from GenARDIS			9608
Consulting income	16,500	10,042	45,488
EXPENDITURE	49,505	91,701	122,159
GEM	244	2,545	-
Information dissemination and promotion	-	-	561
Highway Africa	-	-	1,084
Operating expenses	2,463	12,712	4,893
Personnel expenses (Coordination)	45,947	57,157	56,915
Research	-	16,343	8,750
Translation	-	1,200	121
Travel and events	851	1,744	1,251
WENT		-	48,584
SURPLUS FOR THE YEAR	6,995	11,629	55,922
TRANSFER (TO) WNSP SUSTAINABILITY FUND	(6,995)	(11,629)	(55,922)
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 2009

WOMEN'S NETWORKING SUPPORT PROGRAMME

GENDER EVALUATION METHODOLOGY (GEM) II

	2009 USD	2008 USD	2008 USD
INCOME	284,925	216,710	191,814
Grant and contract income			
IDRC - Grant #103586 - 001	284,925	216,710	191,814
Received	61,130	472,697	127,654
Deferred to 2008	-	57,941	(57,941)
Deferred from 2006			122,101
Deferred to 2009	313,928	(313,928)	-
Deferred to 2010	(90,134)	-	-
EXPENDITURE	284,925	216,710	191,814
Consultants	8,982	9,500	2,600
Evaluation	4,296	3,972	1,324
Equipment	587	-	2,132
Indirect costs	32,746	-	32,459
Personnel	72,517	84,794	66,796
Research	159,793	109,229	85,000
Travel (staff)	6,004	9,215	1,503
SURPLUS 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 2009

WOMEN'S NETWORKING SUPPORT PROGRAMME

STRENGTHENING WOMEN'S STRATEGIC USE OF
INFORMATION AND COMMUNICATION TECHNOLOGIES

	2009 USD	2008 USD	2007 USD
INCOME	732,150	-	-
Grant and contract income			
Dutch Ministry of Foreign Affairs (DGIS) - MDG3 Fund	732,150	-	-
Received	832,972	-	-
Deferred to 2010	(100,822)	-	-
EXPENDITURE	732,150	-	-
<i>Country (12 countries)</i>	518,778	-	-
Country issues paper	9,654	-	-
Feminist Technology Exchange workshops	64,937	-	-
Localising TakeBackTheTech campaign	48,721	-	-
National strategy workshops	33,781	-	-
Operating expenses	28,669	-	-
Personnel	217,860	-	-
Policy advocacy	54,257	-	-
Small grants	60,900	-	-
<i>Global</i>	213,371	-	-
Information dissemination and promotion	3,754	-	-
Operating expenses	27,150	-	-
Personnel	114,208	-	-
Project planning meetings	53,658	-	-
Tools, resources and training		-	-
material development	5,749	-	-
Translation	8,853	-	-
SURPLUS 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 2009

WOMEN'S NETWORKING SUPPORT PROGRAMME

GENDER AND ICT POLICY ADVOCACY

	2009 USD	2008 USD	2007 USD
INCOME	-	-	6,890
Grant and contract income			
Swiss Agency for Development & Cooperation - SDC	-	-	6,890
Received	-	-	29,973
Accrued in 2006	-	-	(23,083)
EXPENDITURE	-	-	6,918
Portal manager	-	-	4,024
Content managers	-	-	1,610
Broadening support for gender and ICT policy advocacy	-	-	1,284
SURPLUS FOR THE YEAR	-	-	(28)
TRANSFER FROM WNSP COORDINATION	-	-	28
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 2009

DFID-BCO - PARTNERSHIP AGREEMENT

	2009 USD	2008 USD	2007 USD
INCOME	21,502	458,340	602,623
Grant (for APC)			
Department for International Development - DFID			
Received	-	161,008	436,910
Accrued in 2006	101,938	142,000	718,142
Accrued in 2007	-	-	(364,162)
Accrued in 2008	-	(142,000)	142,000
Accrued in 2008	(101,938)	101,938	-
Deferred to 2008	-	59,070	(59,070)
Grants for Coordination (Partnership hosted by APC from 2006)			
Department for International Development - DFID			
Received	9,914	157,419	40,879
Accrued in 2006	73,252	15,619	228,360
Accrued in 2007	-	-	(68,959)
Accrued in 2008	-	(15,619)	15,619
Accrued in 2008	(73,252)	73,252	-
Deferred to 2008	-	134,141	(134,141)
Deferred to 2009	49,974	(49,974)	-
Deferred to 2010	(40,060)	-	-
Swiss Agency for Development & Cooperation - SDC			
Received	3,340	81,913	53,247
Accrued in 2008	33,170	-	47,665
Deferred to 2007	(33,170)	33,170	-
Deferred to 2008	-	-	57,665
Deferred to 2008	-	52,083	(52,083)
Deferred to 2009	3,340	(3,340)	-
Partner Contributions to Impact Assessment			
PANOS	8,248	58,000	71,587
IICD	-	-	20,100
Deferred to 2007	-	-	39,751
Deferred to 2008	-	-	77,984
Deferred to 2008	-	66,248	(66,248)
Deferred to 2009	8,248	(8,248)	-
EXPENDITURE	21,502	497,616	602,623
Policy advocacy on ICD's role in key development agendas	-	-	106,185
Gender equality and women's empowerment	-	-	79,967
Strategic use of ICT by southern based civil society	-	-	135,465
Poverty impact of ICD	-	200,285	90,496
Administration fee	-	-	24,797
Coordination	21,502	297,331	165,713
SURPLUS/(DEFICIT) FOR THE YEAR	-	(39,276)	-
TRANSFER FROM MGMT	-	13,092	-
TRANSFER FROM CIPP	-	13,092	-
TRANSFER FROM WNSP	-	13,092	-
BALANCE AT BEGINNING OF YEAR	-	-	-
BALANCE AT END OF YEAR	-	-	-