

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

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2012**

# ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

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**ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS****EXECUTIVE BOARD'S RESPONSIBILITIES AND APPROVAL****ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2012**

The association are required by their 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 board 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 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 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 board have reviewed the association's cash flow forecast for the year to 31<sup>st</sup> December 2013 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 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 40, were approved by the board on the 15<sup>th</sup> August 2013 and were signed on its behalf by:



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**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's report, statement of financial position as at 31 December 2012, and the statement of comprehensive income, statement of changes in reserves and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes set out on pages 4 to 18.

**The Executive board's responsibility for the financial statements**

The association's executive board is responsible for the preparation and the fair presentation of these financial statements in accordance with its 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 Communications as at 31 December 2012, and of its financial performance and its cash flows for the year then ended in accordance with its accounting policies.

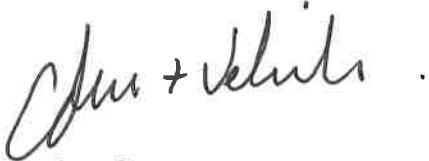
**Emphasis of Matter**

Without qualifying our opinion we draw attention to the following matter :

1. As is explained in note 12 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.

**Supplementary information**

The supplementary schedules set out on pages 19 to 40 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**  
**15 August 2013**

## **ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**

### **REPORT OF THE EXECUTIVE BOARD FOR THE YEAR ENDED 31 DECEMBER 2012**

Your Executive Board presents its report, together with the audited annual financial statements of the Association for the year ended 31 December 2012.

#### **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 (2011 - 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 :-

A Esterhuysen, (APC Executive Director), South Africa  
D Babic, Croatia (Chairperson), (Chairperson until October 2012)  
V Pellizzer, (Vice Chairperson until October 2012, Acting Chairperson from November 2012)  
Oneworld - platform for Southeast Europe (Owpsee), Bosnia and Herzegovina  
J Casasbuenas, (Treasurer), Colnodo, Colombia  
G Selaimen, Núcleo de Pesquisas, Estudos e Formação (Nupef)  
A Garton, Engage Media, Australia (Secretary)  
L Probert, GreenNet, United Kingdom  
S Ahmad, Bytes for All, Pakistan

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

## STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2012

	Note	2012 USD	2011 USD
<b>ASSETS</b>		<b>1 513 436</b>	<b>1 430 134</b>
<b>Non current assets</b>		<b>346</b>	<b>872</b>
Equipment	2	346	872
<b>Current assets</b>		<b>1 513 090</b>	<b>1 429 262</b>
Accounts receivable	3	127 078	121 837
Accrued income	5	80 000	172 555
Cash and cash equivalents	4	1 306 012	1 134 870
<b>TOTAL ASSETS</b>		<b>1 513 436</b>	<b>1 430 134</b>
<b>RESERVES AND LIABILITIES</b>		<b>1 513 436</b>	<b>1 430 134</b>
<b>Reserves and sustainability funds</b>		<b>738 147</b>	<b>785 275</b>
MS sustainability fund		101 226	84 406
CIPP sustainability fund		83 970	70 055
STAND sustainability fund		21 635	20 310
WRP sustainability fund		369 414	448 602
Retained income		161 902	161 902
<b>Current liabilities</b>		<b>775 289</b>	<b>644 859</b>
Accounts payable	6	89 496	40 179
Deferred income	7	685 793	604 680
<b>TOTAL RESERVES AND LIABILITIES</b>		<b>1 513 436</b>	<b>1 430 134</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012

	Note	2012 USD	2011 USD
<b>INCOME</b>		<b>2 072 071</b>	<b>2 993 317</b>
<b>Grants and contract income</b>	<b>8</b>	<b>1 761 840</b>	<b>2 541 921</b>
Management Systems - MS		160 515	52 676
Communications and Information Policy Programme - CIPP		788 471	964 260
Strategic Technologies and Network Development Programme - STAND		260 656	660 015
Women's Rights Programme - WRP		552 198	864 970
<b>Earned income</b>		<b>310 231</b>	<b>451 396</b>
Consulting revenue - external		257 132	209 971
Management Systems - MS		29 283	177 609
Communications and Information Policy Programme - CIPP		222 544	9 220
Strategic Technologies and Network Development Programme - STAND		-	7 556
Women's Rights Programme - WRP		5 305	15 586
Events - Panglao March 2011		-	210 233
Interest		761	997
Membership fees		20 848	23 400
Sales and sundry		31 490	6 795
<b>EXPENDITURE</b>		<b>2 119 199</b>	<b>2 861 459</b>
Accounting, human resources and other fees		9 008	17 775
Annual report		4 335	3 792
Auditor's remuneration	<b>9</b>	12 800	14 147
Bank charges		17 565	18 300
Conference attendance and exhibitions		535	-
Depreciation	<b>2</b>	526	526
Fundraising expenses		510	1 384
General expenses		8 381	7 145
Meetings (staff and executive board and council)		5 000	214 498
Office expenses		14 776	18 055
Programme and project expenses		1 543 341	2 066 891
Postage		1 151	2 695
Personnel costs		482 973	456 214
Telephone and fax		1 940	2 121
Translation		802	22 188
Travel, accommodation and per diems		3 890	2 887
Website (includes re - design)		11 666	12 841
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>		<b>(47 128)</b>	<b>131 858</b>



## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CHANGES IN RESERVES  
FOR THE YEAR ENDED 31 DECEMBER 2012

	WRP SUSTAINABILITY FUND USD	CIPP SUSTAINABILITY FUND USD	STAND SUSTAINABILITY FUND USD	MS SUSTAINABILITY FUND USD	PROGRAMME FUNDS USD	GENERAL FUND USD	TOTAL USD
<b>Balance at 31 December 2010</b>	<b>419 249</b>	<b>59 922</b>	<b>12 729</b>	<b>84 406</b>	<b>-</b>	<b>77 111</b>	<b>653 417</b>
(Deficit)/surplus for the year	-	-	-	-	47 067	84 791	131 858
Transfer to sustainability funds	29 353	10 133	7 581	-	(47 067)	-	-
<b>Balance at 31 December 2011</b>	<b>448 602</b>	<b>70 055</b>	<b>20 310</b>	<b>84 406</b>	<b>-</b>	<b>161 902</b>	<b>785 275</b>
(Deficit)/surplus for the year	-	-	-	-	(63 948)	16 820	(47 128)
Transfer to sustainability funds	(79 188)	13 915	1 325	16 820	63 948	(16 820)	-
<b>Balance at 31 December 2012</b>	<b>369 414</b>	<b>83 970</b>	<b>21 635</b>	<b>101 226</b>	<b>-</b>	<b>161 902</b>	<b>738 147</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CASH FLOWS FOR THE  
YEAR ENDED 31 DECEMBER 2012

	Note	2012 USD	2011 USD
<b>Cash flows from operating activities</b>			
Cash received from donors		2 158 624	3 146 818
Cash paid to providers and grantees		(1 988 243)	(3 719 969)
<b>Cash generated from/(utilised in) operations</b>	<b>11</b>	<u>170 381</u>	<u>(573 151)</u>
Interest received		761	997
<b>Net cash inflow/(outflow) from operating activities</b>		<u>171 142</u>	<u>(572 154)</u>
<b>Cash flows (utilised in) investing activities</b>		-	-
<b>Net increase/(decrease) in cash and cash equivalents</b>		<u>171 142</u>	<u>(572 154)</u>
<b>Cash and cash equivalents at beginning of year</b>		1 134 870	1 707 024
<b>Cash and cash equivalents at end of year</b>	<b>4</b>	<u><u>1 306 012</u></u>	<u><u>1 134 870</u></u>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

### NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2012

#### 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 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.

**ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS****NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2012 (Continued)****1. ACCOUNTING POLICIES (Continued)****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 :-

**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.

**ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS****NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2012 (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 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 2012 (Continued)

## 2. EQUIPMENT

	Computer equipment USD	Furniture and fittings USD	Total USD
<b>31 December 2012</b>			
<b>Net book value - 1/1/2012</b>	<b>871</b>	<b>1</b>	<b>872</b>
At cost	19 470	2 135	21 605
Accumulated depreciation	(18 599)	(2 134)	(20 733)
Depreciation for the year	(526)	-	(526)
<b>Net book value - 31/12/2012</b>	<b>345</b>	<b>1</b>	<b>346</b>
At cost	19 470	2 135	21 605
Accumulated depreciation	(19 125)	(2 134)	(21 259)
<b>31 December 2011</b>			
<b>Net book value - 1/1/2011</b>	<b>1 397</b>	<b>1</b>	<b>1 398</b>
At cost	19 470	2 135	21 605
Accumulated depreciation	(18 073)	(2 134)	(20 207)
Depreciation for the year	(526)	-	(526)
<b>Net book value - 31/12/2011</b>	<b>871</b>	<b>1</b>	<b>872</b>
At cost	19 470	2 135	21 605
Accumulated depreciation	(18 599)	(2 134)	(20 733)

## 3. ACCOUNTS RECEIVABLE

	2012 USD	2011 USD
Debtors	122 600	118 007
Sundry debtors	4 478	3 830
	<b>127 078</b>	<b>121 837</b>

## 4. CASH AND EQUIVALENTS

Bank of the West - Cheque account	765 424	344 641
Bank of the West - Money market account	533 182	783 686
Petty cash	7 406	6 543
	<b>1 306 012</b>	<b>1 134 870</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2012 (Continued)

	2012 USD	2011 USD
<b>5. ACCRUED INCOME</b>		
Technical Centre for Agricultural and Rural Cooperation (CTA)		
- Project # 4-7-41-104-8	-	9 888
Dutch Ministry of Foreign Affairs (DGIS)	-	100 340
Evangelischer Entwicklungsdienst e.V. (EED)	-	3 196
Hivos	80 000	-
International Development Research Centre (IDRC)	-	26 859
- Grant # 104925-003	-	24 665
- Grant # 105371-002	-	2 194
Open Society Institute - ZUG	-	32 273
Open Spectrum	-	22 303
Television White Spaces Spectrum	-	9 970
	<b>80 000</b>	<b>172 556</b>
<b>6. ACCOUNTS PAYABLE</b>		
Accruals	89 496	31 579
Sundry payables	-	8 600
	<b>89 496</b>	<b>40 179</b>
<b>7. DEFERRED INCOME</b>		
<b>Deferred grant income</b>	<b>656 158</b>	<b>604 680</b>
Africa Technology and Transparency (ATTI)	39 150	98 692
Department for International Development (DFID)		
- BCO partnership	40 060	40 060
The Ford Foundation	167 163	-
Hivos	60 000	166 262
Core Grant 2009 - 2012	-	128 853
Global Information Society Watch 2009-10	-	37 409
Strengthening Civil Society Capacity to Combat Gender - based Violence in DRC and Congo	60 000	-
Netherlands Ministry of Foreign Affairs (DGIS)	245 359	-
Open Society Institute	-	-
Digital Broadcast Migration in West Africa	-	-
Open Spectrum Survey	-	-
Open Society Institute - ZUG	16 743	-
Spider Center - Stockholm University	31 910	-
Swedish International Development Cooperation Agency (SIDA)	50 313	299 666
Internet Rights are Human Rights	50 313	299 666
World Association for Christian Communication	5 460	-
<b>Deferred contract income</b>	<b>29 635</b>	<b>-</b>
Google	6 382	-
ISOC	10 808	-
World Bank	12 445	-
	<b>685 793</b>	<b>604 680</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2012 (Continued)

	2012 USD	2011 USD
<b>8. GRANTS AND CONTRACT INCOME</b>		
<b>Management systems - MGMT</b>	<b>160 515</b>	<b>52 676</b>
The Bill and Melinda Gates Foundation for SANGONeT Deferred to 2011	-	3 836
Hivos (WW057I05) Received	160 515	11 340
Deferred to 2011	31 662	128 853
Transfer to CIPP programme	-	131 340
Transfer to STAND programme	-	(40 000)
Transfer to WRP programme	-	(40 000)
Deferred to 2012	128 853	(40 000)
International Development Research Centre (IDRC) - Grant # 102899-001 and 105259-001 Received	-	(128 853)
Accrued in 2010	-	-
The Tides Foundation Deferred to 2011	-	13 515
	-	(13 515)
	-	37 500
	-	37 500
<b>Communications and Information Policy Programme - CIPP</b>	<b>134 368</b>	<b>258 936</b>
The Ford Foundation - Grant # 1090-0354 Deferred to 2011	-	146 519
Foundation for Open Society Institute - Kictanet Received	17 815	146 519
Evangelischer Entwicklungsdienst e.V. (EED) - Project # 20026573 Accrued in 2010	17 815	-
Accrued in 2011	(3 196)	-
Hivos Grant # WW057I05 Transfer from Management systems	-	(3 196)
Hivos (WW235I01) Deferred to 2011	-	3 196
Deferred to 2012	117 409	40 000
Accrued in 2012	-	40 000
International Development Research Centre (IDRC) - Kictanet Received	37 409	48 890
	80 000	86 299
	2 340	(37 409)
	2 340	-
<b>BALANCE CARRIED FORWARD</b>	<b>294 883</b>	<b>311 612</b>



## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2012 (Continued)

	2012 USD	2011 USD
<b>8. GRANTS AND CONTRACT INCOME (Continued)</b>		
<b>BALANCE BROUGHT FORWARD</b>	<b>294 883</b>	<b>311 612</b>
<b>Communications and Information Policy Programme - CIPP (Continued)</b>	<b>788 471</b>	<b>964 260</b>
International Development Research Centre (IDRC)		
- Media Piracy	-	5 496
Received	-	17 734
Accrued in 2010	-	(12 238)
Open Society Institute	72 296	22 303
Received	111 342	-
Accrued in 2011	(22 303)	22 303
Deferred to 2013	(16 743)	-
Open Society Institute - ZUG	-	10 034
Received	9 970	-
Deferred to 2011	-	64
Accrued in 2011	(9 970)	9 970
Open Society Institute - ZUG	-	118 555
Received	-	64 611
Deferred to 2011	-	53 944
Swedish International Development Cooperation Agency - SIDA	-	183 069
Received	-	124 010
Accrued in 2010	-	(22 181)
Transfer from IRHR	-	81 240
Swedish International Development Cooperation Agency - SIDA	574 520	328 367
Received	325 167	224 420
Deferred to 2011	-	484 853
Transfer to GISW	-	(81 240)
Deferred to 2012	299 666	(299 666)
Deferred to 2013	(50 313)	-
The Tides Foundation	-	37 500
Deferred to 2011	-	37 500
World Association for Christian Communication	7 287	-
Received	12 747	-
Deferred to 2013	(5 460)	-
<b>BALANCE CARRIED FORWARD</b>	<b>948 986</b>	<b>1 016 936</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2012 (Continued)

	2012 USD	2011 USD
<b>8. GRANTS AND CONTRACT INCOME (Continued)</b>		
<b>BALANCE BROUGHT FORWARD</b>	<b>948 986</b>	<b>1 016 936</b>
<b>Strategic Technologies and Network Development Programme - STAND</b>	<b>260 656</b>	<b>660 015</b>
Hivos Grant # WW057105	-	40 000
Transfer from Management systems	-	40 000
International Development Research Centre (IDRC)	221 631	432 736
Received	221 631	357 227
Deferred to 2011	-	75 509
International Development Research Centre (IDRC)	-	-
Received	-	4 990
Accrued in 2010	-	(4 990)
International Development Research Centre (IDRC)	39 025	149 779
Received	66 825	-
Deferred to 2011	-	125 114
Accrued in 2011	(24 665)	24 665
Refunded to donor	(3 135)	-
The Tides Foundation	-	37 500
Deferred to 2011	-	37 500
	<b>152 379</b>	<b>740 340</b>
<b>Women's Rights Programme - WRP</b>		
Africa Technology and Transparency (ATTI)	59 542	1 300
Received	-	99 992
Deferred to 2012	98 692	(98 692)
Deferred to 2013	(39 150)	-
Dutch Ministry of Foreign Affairs (DGIS)	-	612 552
- WRP, MDG3 Fund	-	-
Received	100 340	762 508
Accrued in 2010	-	(250 296)
Accrued in 2011	(100 340)	100 340
The Ford Foundation - Grant # 1120-2367-0	92 837	-
Received	260 000	-
Deferred to 2013	(167 163)	-
Hivos	-	-
Received	60 000	-
Deferred to 2013	(60 000)	-
The Ford Foundation - Grant # 1080-1187	-	126 488
Deferred to 2011	-	126 488
<b>BALANCE CARRIED FORWARD</b>	<b>1 362 021</b>	<b>2 417 291</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2012 (Continued)

	2012 USD	2011 USD
<b>8. GRANTS AND CONTRACT INCOME (Continued)</b>		
<b>BALANCE BROUGHT FORWARD</b>	<b>1 362 021</b>	<b>2 417 291</b>
<b>Women's Rights Programme - WRP</b>	<b>552 198</b>	<b>864 970</b>
International Development Research Centre (IDRC) - GEM	70	23 220
Received	2 264	-
Deferred to 2011	-	21 026
Accrued in 2011	(2 194)	2 194
International Development Research Centre (IDRC) - Grant # 103586-001 - GEM II	-	23 910
Received	-	64 107
Accrued in 2010	-	(40 197)
Netherlands Ministry of Foreign Affairs (DGIS) Grant Activity #: 23598	373 713	-
Received	619 072	-
Deferred to 2013	(245 359)	-
Spider Center - Stockholm University	35 776	-
Received	67 686	-
Deferred to 2013	(31 910)	-
Technical Centre for Agricultural and Rural Cooperation (CTA)	(9 740)	-
Received	148	-
Accrued in 2010	-	(9 888)
Accrued in 2011	(9 888)	9 888
Hivos Grant # WW057I05	-	40 000
Transfer from Management systems	-	40 000
The Tides Foundation	-	37 500
Deferred to 2011	-	37 500
<b>BCO Programme Support and Coordination - BCO</b>	<b>-</b>	<b>-</b>
Department for International Development (DFID) Coordination - (DFID) #AG3875	-	-
Deferred to 2011	-	40 060
Deferred to 2012	40 060	(40 060)
Deferred to 2013	(40 060)	-
	<b>1 761 840</b>	<b>2 541 921</b>
<b>9. AUDITOR'S REMUNERATION</b>		
Audit fee	<b>12 800</b>	<b>14 147</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2012 (Continued)

## 10. 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.

	2012 USD	2011 USD
<b>11. CASH GENERATED FROM/(UTILISED IN) OPERATIONS</b>		
(Deficit)/surplus for the year	(47 128)	131 858
Adjusted for :		
Increase/(decrease) in deferred income	81 113	(840 372)
Decrease in accrued income	92 555	183 946
Interest received	(761)	(997)
Depreciation	526	526
Net surplus/(deficit) before working capital changes	<u>126 305</u>	<u>(525 039)</u>
Working capital changes	44 076	(48 112)
(Increase) in accounts receivable	<u>(5 241)</u>	<u>(29 448)</u>
Increase/(decrease) in accounts payable	<u>49 317</u>	<u>(18 664)</u>
<b>Cash generated from/(utilised in) operations</b>	<b><u>170 381</u></b>	<b><u>(573 151)</u></b>

## 12. 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 2013. The Association has core grant support from Hivos and Sida beyond the 2013 year.

## 13. FINANCIAL RISK

## 13.1 Currency risk

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

## 13.2 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.

## 13.3 Liquidity risk

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

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

INDEX TO THE SUPPLEMENTARY SCHEDULES  
FOR THE YEAR ENDED 31 DECEMBER 2012

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STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012

## MANAGEMENT SYSTEMS - MS

	Note	2012 USD	2011 USD
<b>INCOME</b>		<b>592 678</b>	<b>952 949</b>
<b>Grants and contract income</b>		<b>160 515</b>	<b>52 676</b>
The Bill and Melinda Gates Foundation for SANGONeT		-	3 836
Deferred to 2011		-	3 836
Hivos (WW057105)		160 515	11 340
Received		31 662	128 853
Deferred to 2010		-	131 340
Transferred to CIPP programme		-	(40 000)
Transferred to STAND programme		-	(40 000)
Transferred to WNSP programme		-	(40 000)
Deferred to 2012		128 853	(128 853)
The Tides Foundation		-	37 500
Deferred to 2011		-	37 500
International Development Research Centre (IDRC)		-	-
Received		-	13 515
Accrued in 2010		-	(13 515)
<b>Earned income</b>		<b>432 163</b>	<b>900 273</b>
Administration fees		192 510	310 516
Consulting revenue - external		29 283	177 609
Consulting revenue - internal		207 626	175 529
Interest		761	997
Membership contributions - Panglao March 2011		-	8 050
Membership dues		-	23 400
Projects' contributions - Panglao March 2011		-	202 183
Sales and sundry		1 983	1 989
<b>EXPENDITURE</b>		<b>575 858</b>	<b>868 158</b>
Administrative expenses		575 858	794 568
Annual report		4 335	3 792
Auditors' remuneration	9	12 800	14 147
Bank charges		17 565	18 300
Consultants (HR, legal media, research, technical)		9 008	17 775
Depreciation		526	526
Fundraising expenses		510	1 384
General expenses		4 300	4 245
Meetings (staff, executive board and council)		5 000	214 498
Office expenses		14 776	18 055
Postage		1 151	2 695
Repairs and maintenance		-	65
Salaries and benefits		482 973	456 214
Staff training		535	-
Stationery and software		4 081	2 835
Telephone and fax		1 940	2 121
Translation and editing		802	22 188
Travel (staff)		3 890	2 887
Website		11 666	12 841
Project expenses		-	73 590
GLSA consultancy		-	59 879
IGF consultancy		-	9 875
SANGONeT expenses		-	3 836
<b>SURPLUS FOR THE YEAR</b>		<b>16 820</b>	<b>84 791</b>
<b>TRANSFER (TO) MS SUSTAINABILITY FUND</b>		<b>(16 820)</b>	<b>-</b>
<b>BALANCE AT BEGINNING OF YEAR</b>		<b>161 902</b>	<b>77 111</b>
<b>BALANCE AT END OF YEAR</b>		<b>161 902</b>	<b>161 902</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012COMMUNICATIONS AND INFORMATION POLICY PROGRAMME  
PROGRAMME COORDINATION

	2012 USD	2011 USD
<b>INCOME</b>	<b>408 061</b>	<b>196 278</b>
<b>Grants and contract income</b>	<b>96 542</b>	<b>123 330</b>
Evangelischer Entwicklungsdienst e.V. (EED)	(3 196)	
Hivos (WW057105)	-	40 000
Transfer from Management systems	-	40 000
Foundation for Open Society Institute - Kictanet	17 815	-
Received	17 815	-
International Development Research Centre (IDRC) - Kictanet	2 340	23 527
Received	2 340	23 527
Open Society Institute - ZUG	72 296	22 303
Received	111 342	-
Accrued in 2011	(22 303)	22 303
Deferred to 2013	(16 743)	-
The Tides Foundation	-	37 500
Deferred to 2011	-	37 500
World Association for Christian Communication	7 287	-
Received	12 747	-
Deferred to 2013	(5 460)	-
<b>Earned income</b>	<b>310 784</b>	<b>70 483</b>
Consulting revenue - internal	88 240	61 263
Consulting revenue - external	222 544	9 220
Received	252 179	9 220
Deferred to 2013	(29 635)	-
<b>Sundry income</b>	<b>735</b>	<b>2 465</b>
<b>EXPENDITURE</b>	<b>369 894</b>	<b>191 641</b>
Campaign for decreasing cost of bandwidth - South Africa	-	-
Consultants	3 135	800
Design and Implementation of a Digital Switchover in Cameroon	57 504	-
Information dissemination and promotions	1 459	280
Kictanet	20 155	23 527
ICT Policy Coordination and related activities (IGF and WCIT)		
Africa	170 147	-
LAC	-	31 278
Operating expenses	18 742	18 172
Personnel costs	68 370	85 594
Pro-Poor ICT Access Resource Kit	-	-
Television White Spaces Spectrum Workshop	-	22 303
The Status of Critical Communications Rights 10 Years after WSIS	7 287	
Travel	23 095	9 687
<b>SURPLUS FOR THE YEAR</b>	<b>38 167</b>	<b>4 637</b>
<b>TRANSFER (TO)/FROM PROJECTS</b>	<b>(24 252)</b>	<b>5 496</b>
<b>TRANSFER (TO) CIPP SUSTAINABILITY FUND</b>	<b>(13 915)</b>	<b>(10 133)</b>
<b>BALANCE AT BEGINNING OF THE YEAR</b>	<b>-</b>	<b>-</b>
<b>BALANCE AT END OF YEAR</b>	<b>-</b>	<b>-</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

## GLOBAL INFORMATION SOCIETY WATCH

	2012 USD	2011 USD
<b>INCOME</b>	<b>119 409</b>	<b>231 959</b>
<b>Grants and contract income</b>	<b>117 409</b>	<b>231 959</b>
Hivos (WW235I01)	117 409	48 890
Deferred to 2011	-	86 299
Deferred to 2012	37 409	(37 409)
Accrued in 2013	80 000	-
Swedish International Development Cooperation Agency - SIDA	-	183 069
Received	-	124 010
Transferred from CIPP - Internet Rights are Human Rights	-	81 240
Accrued in 2010	-	(22 181)
<b>Other income</b>	<b>2 000</b>	<b>-</b>
<b>EXPENDITURE</b>	<b>143 661</b>	<b>231 959</b>
Book - content	57 233	67 710
Book - production and distribution	6 169	22 181
Book - website and launch	33 181	38 975
Coordination	23 078	63 285
Evaluation	-	11 730
Networking/advocacy and capacity building	24 000	28 078
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>(24 252)</b>	<b>-</b>
<b>TRANSFER FROM CIPP COORDINATION</b>	<b>24 252</b>	<b>-</b>
<b>BALANCE AT BEGINNING OF THE YEAR</b>	<b>-</b>	<b>-</b>
<b>BALANCE AT END OF YEAR</b>	<b>-</b>	<b>-</b>

## TOWARDS DÉTENTE IN MEDIA PIRACY

	2012 USD	2011 USD
<b>INCOME</b>	<b>-</b>	<b>5 496</b>
International Development Research Centre - IDRC	-	5 496
Received	-	17 734
Accrued in 2010	-	(12 238)
<b>EXPENDITURE</b>	<b>-</b>	<b>-</b>
<b>SURPLUS FOR THE YEAR</b>	<b>-</b>	<b>5 496</b>
<b>TRANSFER (TO) CIPP COORDINATION</b>	<b>-</b>	<b>(5 496)</b>
<b>BALANCE AT BEGINNING OF THE YEAR</b>	<b>-</b>	<b>-</b>
<b>BALANCE AT END OF YEAR</b>	<b>-</b>	<b>-</b>



## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2012 USD	2011 USD
<b>INCOME</b>	-	<b>146 519</b>
	-	146 519
The Ford Foundation	-	146 519
Deferred to 2011	-	146 519
<b>EXPENDITURE</b>	-	<b>146 519</b>
Consultants/honoraria	-	27 717
Indirect expenses	-	17 953
Office expenses	-	2 959
Salaries and benefits	-	78 194
Travel and meeting expenses	-	19 696
<b>SURPLUS FOR THE YEAR</b>	-	-
<b>BALANCE AT BEGINNING OF THE YEAR</b>	-	-
<b>BALANCE AT END OF YEAR</b>	-	-

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

## INTERNET RIGHTS ARE HUMAN RIGHTS

	2012 USD	2011 USD
<b>INCOME</b>	<b>574 520</b>	<b>328 367</b>
Swedish International Development Cooperation Agency (SIDA)	574 520	328 367
Received	325 167	224 420
Deferred to 2011	-	484 853
Transferred to CIPP - Global Information Society Watch	-	(81 240)
Deferred to 2012	299 666	(299 666)
Deferred to 2013	(50 313)	-
<b>EXPENDITURE</b>	<b>574 520</b>	<b>328 367</b>
Administrative costs	38 162	20 883
Capacity building workshops	74 023	71 673
Contingency	2 042	-
Equipment and supplies	763	2 003
Evaluation	8 500	1 325
Human resources	204 574	135 071
Information dissemination	48 284	14 448
Research	87 195	47 840
Tools (development of tools and resources)	31 570	1 217
Travel	79 407	33 907
<b>SURPLUS FOR THE YEAR</b>	<b>-</b>	<b>-</b>
<b>BALANCE AT BEGINNING OF THE YEAR</b>	<b>-</b>	<b>-</b>
<b>BALANCE AT END OF YEAR</b>	<b>-</b>	<b>-</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

## 10-90 DIGITAL BROADCAST MIGRATION IN WEST AFRICA

	2012 USD	2011 USD
<b>INCOME</b>	-	<b>118 555</b>
	-	118 555
The Open Society Institute (OSI - ZUG)	-	64 611
Received	-	53 944
Deferred to 2011	-	
<b>EXPENDITURE</b>	-	<b>118 555</b>
	-	10 385
Coordination	-	73 673
Meetings	-	34 497
Research	-	
<b>SURPLUS FOR THE YEAR</b>	-	-
<b>BALANCE AT BEGINNING OF THE YEAR</b>	-	-
<b>BALANCE AT END OF YEAR</b>	-	-

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

OPEN SPECTRUM SURVEY FOR DEVELOPMENT:  
RESEARCH IN KENYA, NIGERIA AND MOROCCO

	2012 USD	2011 USD
<b>INCOME</b>	-	10 034
The Open Society Institute (OSI - ZUG)	-	10 034
Received	9 970	-
Deferred to 2011	-	64
Accrued in 2011	(9 970)	9 970
<b>EXPENDITURE</b>	-	10 034
Administration fees	-	4 865
Background research and literature review	-	(2 905)
Communicating research outputs phase 1	-	274
Coordination	-	7 800
<b>SURPLUS FOR THE YEAR</b>	-	-
<b>BALANCE AT BEGINNING OF THE YEAR</b>	-	-
<b>BALANCE AT END OF YEAR</b>	-	-

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012

## STRATEGIC TECHNOLOGIES AND NETWORK DEVELOPMENT

## PROGRAMME COORDINATION

	2012 USD	2011 USD
<b>INCOME</b>	<b>62 804</b>	<b>154 051</b>
<b>Grants and contract income</b>	<b>-</b>	<b>77 500</b>
Hivos (WW057I05)	-	40 000
Transfer from Management systems	-	40 000
The Tides Foundation	-	37 500
Deferred to 2011	-	37 500
<b>Earned income</b>	<b>62 804</b>	<b>76 551</b>
Consulting revenue - internal	41 725	68 995
Consulting revenue - external	-	7 556
Membership fees	20 848	-
Sundry	231	-
<b>EXPENDITURE</b>	<b>62 301</b>	<b>146 470</b>
Charitable contributions and memberships	330	-
Information dissemination	-	200
Operating expenses	10 298	22 365
Personnel costs	48 794	96 193
Tools (development of tools and resources)	2 000	21 850
Travel	879	5 862
<b>SURPLUS FOR THE YEAR</b>	<b>503</b>	<b>7 581</b>
<b>TRANSFER FROM PROJECTS</b>	<b>822</b>	<b>-</b>
<b>TRANSFER (TO) STAND SUSTAINABILITY FUNDS</b>	<b>(1 325)</b>	<b>(7 581)</b>
<b>BALANCE AT BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>
<b>BALANCE AT END OF YEAR</b>	<b>-</b>	<b>-</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012

## STRATEGIC TECHNOLOGIES AND NETWORK DEVELOPMENT

BUILDING RESEARCH AND COMMUNICATIONS CAPACITY FOR AN  
OPEN, FAIR AND SUSTAINABLE NETWORKED SOCIETY :

## THE APC ACTION NETWORK 2010 - 11

	2012 USD	2011 USD
<b>INCOME</b>	<b>241 229</b>	<b>432 736</b>
Grant and contract income		
IDRC - Grant # 105718 - 001	221 631	432 736
Received	221 631	357 227
Deferred to 2011	-	75 509
Other income	19 598	-
<b>EXPENDITURE</b>	<b>240 407</b>	<b>432 736</b>
Consultants	2 500	28 400
Evaluation	9 900	5 137
Indirect costs	25 868	50 113
Personnel	66 138	83 505
Research	119 743	100 925
Travel and workshops	16 258	164 656
<b>SURPLUS FOR THE YEAR</b>	<b>822</b>	<b>-</b>
<b>TRANSFER (TO) STAND COORDINATION</b>	<b>(822)</b>	<b>-</b>
<b>BALANCE AT BEGINNING OF THE YEAR</b>	<b>-</b>	<b>-</b>
<b>BALANCE AT END OF YEAR</b>	<b>-</b>	<b>-</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012

## STRATEGIC TECHNOLOGIES AND NETWORK DEVELOPMENT

## D - ISLAND - ONLINE SPACES FOR ICT4D PRACTITIONERS

	2012 USD	2011 USD
<b>INCOME</b>	-	-
Grant and contract income	-	-
IDRC - Grant # 104925 - 003	-	-
Received	-	4 990
Accrued in 2010	-	(4 990)
<b>EXPENDITURE</b>	-	-
<b>SURPLUS FOR THE YEAR</b>	-	-
<b>BALANCE AT BEGINNING OF THE YEAR</b>	-	-
<b>BALANCE AT END OF YEAR</b>	-	-

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012

## STRATEGIC TECHNOLOGIES AND NETWORK DEVELOPMENT

INNOVATIVE APPLICATION OF ICTS IN ADDRESSING  
WATER - RELATED IMPACTS OF CLIMATE CHANGE

	2012 USD	2011 USD
<b>INCOME</b>	<b>39 025</b>	<b>149 779</b>
Grant and contract income		
IDRC - Grant # 104925 - 001	39 025	149 779
Received	66 825	-
Deferred to 2011	-	125 114
Accrued in 2011	(24 665)	24 665
Funds returned	(3 135)	-
<b>EXPENDITURE</b>	<b>39 025</b>	<b>149 779</b>
Consultants	-	14 384
Indirect costs	5 030	16 690
Personnel	4 200	2 525
Research	29 795	54 205
Travel and workshops	-	61 975
<b>SURPLUS FOR THE YEAR</b>	<b>-</b>	<b>-</b>
<b>BALANCE AT BEGINNING OF THE YEAR</b>	<b>-</b>	<b>-</b>
<b>BALANCE AT END OF YEAR</b>	<b>-</b>	<b>-</b>



## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012

## WOMEN'S RIGHTS PROGRAMME

## PROGRAMME COORDINATION

	2012 USD	2011 USD
<b>INCOME</b>	<b>203 384</b>	<b>341 414</b>
<b>Grant and contract income</b>	<b>70</b>	<b>60 720</b>
IDRC - Grant # 105371 - 002	70	23 220
Received	2 264	-
Deferred to 2011	-	21 026
Accrued in 2011	(2 194)	2 194
The Tides Foundation	-	37 500
Deferred to 2011	-	37 500
<b>Earned income</b>	<b>203 314</b>	<b>280 694</b>
Consulting revenue - internal	193 166	264 577
Consulting revenue - external	5 305	13 776
Sundry and sales	4 843	2 341
<b>EXPENDITURE</b>	<b>273 391</b>	<b>286 926</b>
Consultancy expenses	105	9 823
GEM solutions	-	1 056
Implementation of a business development strategy	-	23 220
Information dissemination and distribution	349	5 832
Operating expenses	15 142	26 339
Personnel costs	237 645	182 181
Personnel expenses	10 018	7 335
Staff training	2 900	-
Translation	3 179	4 123
Travel and staff meetings	4 053	27 017
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>(70 007)</b>	<b>54 488</b>
<b>TRANSFER (TO) PROJECTS</b>	<b>(9 181)</b>	<b>(25 135)</b>
<b>TRANSFER FROM/(TO) WRP SUSTAINABILITY FUNDS</b>	<b>79 188</b>	<b>(29 353)</b>
<b>BALANCE AT BEGINNING OF THE YEAR</b>	<b>-</b>	<b>-</b>
<b>BALANCE AT END OF YEAR</b>	<b>-</b>	<b>-</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012

## WOMEN'S RIGHTS PROGRAMME

WOMEN LEADERS WHO COMBAT TECHNOLOGY-RELATED VIOLENCE:  
DEFENDING A SAFE, SECURE ENVIRONMENT FOR WOMEN AND GIRLS

	2012 USD	2011 USD
<b>INCOME</b>	<b>373 713</b>	-
Grant and contract income		
Netherlands Ministry of Foreign Affairs (DGIS) Grant Activity #: 23598	373 713	-
Received	619 072	-
Deferred to 2013	(245 359)	-
<b>EXPENDITURE</b>	<b>373 713</b>	-
Outcome 1. A reliable and effective system of evidence collection that strengthens advocacy leadership of women for effective policy change to address technology related VAW.	189 306	-
Personnel	34 890	-
Activity	154 416	-
Outcome 2: Legal remedies and policies that address technology related VAW are developed through research and advocacy by women leaders and women's rights organisations.	12 058	-
Personnel	8 400	-
Activity	3 658	-
Outcome 3: Women leaders are effectively engaging private sector (social networking providers, web hosting companies and mobile phone companies), in partnership with other expert NGOs to develop company user policies that protect the safety and security of women and girls.	23 812	-
Personnel	21 750	-
Activity	2 062	-
Outcome 4: Women and girls are leading campaigns to mobilise users to create an online culture that does not tolerate online behaviour that is	91 717	-
Personnel	41 320	-
Activity	50 397	-
Outcome 5: Institutional capacity of women's rights organisations to address technology related VAW is strengthened in a sustainable way.	56 820	-
Personnel	52 470	-
Activity	4 350	-
<b>SURPLUS FOR THE YEAR</b>	-	-
<b>BALANCE AT BEGINNING OF THE YEAR</b>	-	-
<b>BALANCE AT END OF YEAR</b>	-	-

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012

## WOMEN'S RIGHTS PROGRAMME

HOLDING GOVERNMENT ACCOUNTABLE FOR COMBATING  
GENDER-BASED VIOLENCE IN CAMBODIA

	2012 USD	2011 USD
<b>INCOME</b>	<b>35 776</b>	-
<b>Grant and contract income</b>	<b>35 776</b>	-
Spider (grant #: SU 323 69 0055-12)	35 776	-
Received	67 686	-
Deferred to 2013	(31 910)	-
<b>EXPENDITURE</b>	<b>35 776</b>	-
Administration (salaries, overhead and office communication)	21 814	-
Documentation and communication	2 549	-
Equipment	3 442	-
Training	5 564	-
Travel	2 407	-
<b>SURPLUS FOR THE YEAR</b>	<b>-</b>	-
<b>BALANCE AT BEGINNING OF THE YEAR</b>	<b>-</b>	-
<b>BALANCE AT END OF YEAR</b>	<b>-</b>	-

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012

## WOMEN'S RIGHTS PROGRAMME

EROTICS II: SUPPORT TO STRENGTHEN ADVOCACY WORK ON INTERNET  
GOVERNANCE AND ACCESS TO SRH AND RIGHTS PROJECT

	2012 USD	2011 USD
<b>INCOME</b>	<b>92 837</b>	<b>126 488</b>
<b>Grant and contract income</b>	<b>92 837</b>	<b>126 488</b>
The Ford Foundation - Grant # 1120-2367-0 Received	92 837	-
Deferred to 2013	260 000 (167 163)	-
The Ford Foundation - Grant # 1080-1187 Deferred to 2011	-	126 488
	-	126 488
<b>EXPENDITURE</b>	<b>92 837</b>	<b>126 488</b>
Consultants	2 000	11 500
Core expenses	11 222	-
Country activities	33 942	-
Information dissemination and promotion and translation	156	29 984
Management and administration	-	32 407
Personnel	42 574	20 068
Research	-	9 633
Training and strategy meeting	1 500	-
Travel and meetings	1 443	22 896
<b>SURPLUS FOR THE YEAR</b>	<b>-</b>	<b>-</b>
<b>BALANCE AT BEGINNING OF THE YEAR</b>	<b>-</b>	<b>-</b>
<b>BALANCE AT END OF YEAR</b>	<b>-</b>	<b>-</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012

## WOMEN'S RIGHTS PROGRAMME

STRENGTHENING CIVIL SOCIETY CAPACITY TO COMBAT  
GENDER - BASED VIOLENCE IN DRC AND CONGO

	2012 USD	2011 USD
<b>INCOME</b>	<b>61 642</b>	<b>1 300</b>
<b>Grant and contract income</b>	<b>59 542</b>	<b>1 300</b>
Africa Technology and Transparency (ATTI)	59 542	1 300
Received	-	99 992
Deferred to 2012	98 692	(98 692)
Deferred to 2013	(39 150)	-
Hivos	-	-
Received	60 000	-
Deferred to 2013	(60 000)	-
<b>Contribution from APC</b>	<b>2 100</b>	<b>-</b>
<b>EXPENDITURE</b>	<b>61 083</b>	<b>1 300</b>
Communication for advocacy	925	-
Coordination - country partner	18 100	1 300
Coordination - project	13 785	-
Events (meeting/conference/workshop)	13 500	-
Operation expenses	284	-
Overheads	10 397	-
Technology platform and tools	3 558	-
Translation and editing	34	-
Web sites, e-mail and mailing lists	500	-
<b>SURPLUS FOR THE YEAR</b>	<b>559</b>	<b>-</b>
<b>TRANSFER (TO) WRP COORDINATION</b>	<b>(559)</b>	<b>-</b>
<b>BALANCE AT BEGINNING OF THE YEAR</b>	<b>-</b>	<b>-</b>
<b>BALANCE AT END OF YEAR</b>	<b>-</b>	<b>-</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012

## WOMEN'S RIGHTS PROGRAMME

## GenARDIS ROUND III (2008-2010)

	2012 USD	2011 USD
<b>INCOME</b>	<b>(9 740)</b>	-
<b>Grant and contract income</b>		
CTA - Project # 4-7-41-104-8	(9 740)	-
Received	148	-
Accrued in 2010	-	(9 888)
Accrued in 2011	(9 888)	9 888
<b>EXPENDITURE</b>	-	-
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>(9 740)</b>	-
<b>TRANSFER FROM WRP COORDINATION</b>	<b>9 740</b>	-
<b>BALANCE AT BEGINNING OF THE YEAR</b>	-	-
<b>BALANCE AT END OF YEAR</b>	-	-

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012

## WOMEN'S RIGHTS PROGRAMME

## APC-AFRICA-WOMEN PROJECT (PHASE 2)

	2012 USD	2011 USD
<b>INCOME</b>	-	41 810
Grant and contract income	-	40 000
Hivos (WW057103)	-	40 000
Transfer from Management systems	-	1 810
Consulting income	-	-
<b>EXPENDITURE</b>	-	43 531
Information dissemination and promotion	-	329
Operating expenses	-	1 660
Personnel expenses (Coordination)	-	40 238
Travel and events	-	1 304
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	-	(1 721)
<b>TRANSFER FROM WRP COORDINATION</b>	-	1 721
<b>BALANCE AT BEGINNING OF THE YEAR</b>	-	-
<b>BALANCE AT END OF YEAR</b>	-	-

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012

## WOMEN'S RIGHTS PROGRAMME

## GENDER EVALUATION METHODOLOGY (GEM) II

	2012 USD	2011 USD
<b>INCOME</b>	-	23 910
Grant and contract income	-	23 910
IDRC - Grant #103586 - 001	-	64 107
Received	-	(40 197)
Accrued in 2010	-	-
<b>EXPENDITURE</b>	-	23 910
Consultants	-	2 025
Equipment	-	572
Indirect costs	-	7 670
Personnel	-	3 860
Research	-	9 783
<b>SURPLUS FOR THE YEAR</b>	-	-
<b>BALANCE AT BEGINNING OF THE YEAR</b>	-	-
<b>BALANCE AT END OF YEAR</b>	-	-



## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012

## WOMEN'S RIGHTS PROGRAMME

STRENGTHENING WOMEN'S STRATEGIC USE OF  
INFORMATION AND COMMUNICATION TECHNOLOGIES

	2012 USD	2011 USD
<b>INCOME</b>	-	<b>612 552</b>
Grant and contract income	-	612 552
Dutch Ministry of Foreign Affairs (DGIS) - MDG3 Fund	-	762 508
Received	100 340	(250 296)
Accrued in 2010	-	100 340
Accrued in 2011	(100 340)	-
<b>EXPENDITURE</b>	-	<b>635 966</b>
<i>Country (12 countries)</i>	-	149 469
Country issues paper	-	(6 000)
Feminist Technology Exchange workshops	-	42 094
Localising TakeBackTheTech campaign	-	20 910
National strategy workshops	-	5 896
Operating expenses	-	12 638
Personnel	-	(59 916)
Policy advocacy	-	46 552
Small grants	-	87 295
<i>Global</i>	-	486 497
Evaluation	-	26 135
Information dissemination and promotion	-	85 414
Operating expenses	-	11 515
Personnel	-	167 035
Project planning meetings	-	82 473
Tools, resources and training material development	-	100 584
Translation	-	13 341
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	-	<b>(23 414)</b>
<b>TRANSFER FROM WRP COORDINATION</b>	-	<b>23 414</b>
<b>BALANCE AT BEGINNING OF THE YEAR</b>	-	-
<b>BALANCE AT END OF YEAR</b>	-	-

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2012

## DFID-BCO - PARTNERSHIP AGREEMENT

	2012 USD	2011 USD
<b>INCOME</b>	-	-
Grants for Coordination (Partnership hosted by APC from 2006)	-	-
Department for International Development - DFID	-	-
Deferred to 2010	-	-
Deferred to 2011	-	40 060
Deferred to 2012	40 060	(40 060)
Deferred to 2013	(40 060)	-
<b>EXPENDITURE</b>	-	-
<b>SURPLUS FOR THE YEAR</b>	-	-
<b>BALANCE AT BEGINNING OF YEAR</b>	-	-
<b>BALANCE AT END OF YEAR</b>	-	-